

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Macedonia Village**

Unit Code: **028/032/32**

County: **FRANKLIN**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$50,500

Equalized Assessed Valuation:

\$132,447

Population:

50

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$2,648

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$13,169	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$263	\$626	\$410
Revenue Collected During FY 07:	\$8,659	\$238,534	\$106,702
Expenditures During FY 07:	\$4,276	\$214,348	\$98,263
Per Capita Revenue:	\$173	\$560	\$265
Per Capita Expenditures:	\$86	\$503	\$242
Revenues over (under) Expenditures:	\$4,383	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	410.48%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$17,552	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$351	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$17,552	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$134,388	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,688	\$2,082	\$714
Revenue Collected During FY 07:	\$25,279	\$192,670	\$73,226
Expenditures During FY 07:	\$21,933	\$188,012	\$78,194
Per Capita Revenue:	\$506	\$488	\$184
Per Capita Expenditures:	\$439	\$486	\$201
Operating Income (loss):	\$3,346	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	627.98%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$137,734	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,755	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Machesney Park Village**

Unit Code: **101/022/32**

County: **WINNEBAGO**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,562,221

Equalized Assessed Valuation:

\$322,494,638

Population:

22,707

Employees:

Full Time:

11

Part Time:

8

Salaries Paid:

\$620,214

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$7,336,312	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$323	\$504	\$352
Revenue Collected During FY 07:	\$8,101,669	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$7,385,699	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$357	\$705	\$543
Per Capita Expenditures:	\$325	\$667	\$526
Revenues over (under) Expenditures:	\$715,970	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	95.11%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$7,024,282	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$309	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$6,462,840	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$847,637	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$8,366,332	\$7,233,139	\$1,769,840
Per Capita Debt:	\$368	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,251	\$964
Revenue Collected During FY 07:	\$	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$	\$2,265,573	\$984,738
Per Capita Revenue:	\$	\$425	\$269
Per Capita Expenditures:	\$	\$382	\$256
Operating Income (loss):	\$	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mackinaw Village**

Unit Code: **090/045/32**

County: **TAZEWELL**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,891,157

Equalized Assessed Valuation:

\$20,438,807

Population:

1,621

Employees:

Full Time:

5

Part Time:

20

Salaries Paid:

\$300,413

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$335,831	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$207	\$504	\$352
Revenue Collected During FY 07:	\$688,988	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$586,296	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$425	\$705	\$543
Per Capita Expenditures:	\$362	\$667	\$526
Revenues over (under) Expenditures:	\$102,692	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	74.80%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$438,523	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$271	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$276,896	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,908,639	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,794	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,263,559	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,396	\$1,251	\$964
Revenue Collected During FY 07:	\$761,969	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$620,945	\$2,265,573	\$984,738
Per Capita Revenue:	\$470	\$425	\$269
Per Capita Expenditures:	\$383	\$382	\$256
Operating Income (loss):	\$141,024	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	387.25%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,404,583	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,483	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Macomb City**

Unit Code: **062/040/30**

County: **MCDONOUGH**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$18,251,989

Equalized Assessed Valuation:

\$133,406,818

Population:

20,045

Employees:

Full Time:

91

Part Time:

11

Salaries Paid:

\$4,839,103

Blended Component Units

Number Submitted = 2

Fire

Police

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$5,602,723	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$280	\$504	\$352
Revenue Collected During FY 07:	\$11,739,236	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$11,377,125	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$586	\$705	\$543
Per Capita Expenditures:	\$568	\$667	\$526
Revenues over (under) Expenditures:	\$362,111	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	56.18%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$6,391,576	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$319	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,931,824	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$4,899,019	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,244,471	\$7,233,139	\$1,769,840
Per Capita Debt:	\$262	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$16,109,820	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$804	\$1,251	\$964
Revenue Collected During FY 07:	\$4,723,541	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$3,740,831	\$2,265,573	\$984,738
Per Capita Revenue:	\$236	\$425	\$269
Per Capita Expenditures:	\$187	\$382	\$256
Operating Income (loss):	\$982,710	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	439.66%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$16,447,047	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$821	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Macon City**

Unit Code: **055/035/30**

County: **MACON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,874,500

Equalized Assessed Valuation:

\$8,574,949

Population:

1,282

Employees:

Full Time:

5

Part Time:

24

Salaries Paid:

\$193,263

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$551,126	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$430	\$504	\$352
Revenue Collected During FY 07:	\$510,031	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$568,525	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$398	\$705	\$543
Per Capita Expenditures:	\$443	\$667	\$526
Revenues over (under) Expenditures:	-\$58,494	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	86.65%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$492,632	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$384	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$152,052	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$170,580	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$170,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$133	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,933,217	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,508	\$1,251	\$964
Revenue Collected During FY 07:	\$262,624	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$258,566	\$2,265,573	\$984,738
Per Capita Revenue:	\$205	\$425	\$269
Per Capita Expenditures:	\$202	\$382	\$256
Operating Income (loss):	\$4,058	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	749.24%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,937,275	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,511	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Madison City**

Unit Code: **057/075/30**

County: **MADISON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,835,300

Equalized Assessed Valuation:

\$27,451,214

Population:

4,545

Employees:

Full Time:

30

Part Time:

25

Salaries Paid:

\$1,622,413

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$7,242,736	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,594	\$504	\$352
Revenue Collected During FY 07:	\$4,773,824	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$4,626,274	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,050	\$705	\$543
Per Capita Expenditures:	\$1,018	\$667	\$526
Revenues over (under) Expenditures:	\$147,550	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	151.92%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$7,028,259	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,546	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$9,594	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$3,489,559	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,386,906	\$7,233,139	\$1,769,840
Per Capita Debt:	\$745	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,634,179	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$360	\$1,251	\$964
Revenue Collected During FY 07:	\$440,002	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$316,817	\$2,265,573	\$984,738
Per Capita Revenue:	\$97	\$425	\$269
Per Capita Expenditures:	\$70	\$382	\$256
Operating Income (loss):	\$123,185	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	554.69%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,757,364	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$387	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Maeystown Village**

Unit Code: **067/025/32**

County: **MONROE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$687,675

Equalized Assessed Valuation:

\$2,858,948

Population:

153

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$34,811

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$107,437	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$702	\$626	\$410
Revenue Collected During FY 07:	\$44,758	\$238,534	\$106,702
Expenditures During FY 07:	\$53,940	\$214,348	\$98,263
Per Capita Revenue:	\$293	\$560	\$265
Per Capita Expenditures:	\$353	\$503	\$242
Revenues over (under) Expenditures:	-\$9,182	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	182.16%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$98,255	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$642	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$98,254	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$345,114	\$367,655	\$31,000
Per Capita Debt:	\$2,256	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,767,286	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$11,551	\$2,082	\$714
Revenue Collected During FY 07:	\$111,612	\$192,670	\$73,226
Expenditures During FY 07:	\$158,755	\$188,012	\$78,194
Per Capita Revenue:	\$729	\$488	\$184
Per Capita Expenditures:	\$1,038	\$486	\$201
Operating Income (loss):	-\$47,143	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1083.52%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,720,143	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$11,243	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Magnolia Village**

Unit Code: **078/020/32**

County: **PUTNAM**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$494,950

Equalized Assessed Valuation:

\$1,751,575

Population:

279

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$17,068

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$50,207	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$180	\$626	\$410
Revenue Collected During FY 07:	\$64,363	\$238,534	\$106,702
Expenditures During FY 07:	\$31,394	\$214,348	\$98,263
Per Capita Revenue:	\$231	\$560	\$265
Per Capita Expenditures:	\$113	\$503	\$242
Revenues over (under) Expenditures:	\$32,969	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	261.69%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$82,154	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$294	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,485	\$34,107	\$
Total Unrestricted Net Assets:	\$42,669	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$255,000	\$367,655	\$31,000
Per Capita Debt:	\$914	\$785	\$104
General Obligation Debt over EAV:	14.56%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$75,307	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$270	\$2,082	\$714
Revenue Collected During FY 07:	\$112,715	\$192,670	\$73,226
Expenditures During FY 07:	\$59,888	\$188,012	\$78,194
Per Capita Revenue:	\$404	\$488	\$184
Per Capita Expenditures:	\$215	\$486	\$201
Operating Income (loss):	\$52,827	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	214.04%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$128,186	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$459	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mahomet Village

Unit Code: 010/060/32

County: CHAMPAIGN

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$10,199,512

Equalized Assessed Valuation:

\$112,061,441

Population:

4,877

Employees:

Full Time:

23

Part Time:

4

Salaries Paid:

\$986,481

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,268,468	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$465	\$504	\$352
Revenue Collected During FY 07:	\$3,263,783	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,521,655	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$669	\$705	\$543
Per Capita Expenditures:	\$517	\$667	\$526
Revenues over (under) Expenditures:	\$742,128	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	121.94%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,074,883	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$630	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$536,813	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$3,203,361	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,220,889	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,071	\$1,147	\$512
General Obligation Debt over EAV:	0.28%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,491,327	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,126	\$1,251	\$964
Revenue Collected During FY 07:	\$1,775,487	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,029,573	\$2,265,573	\$984,738
Per Capita Revenue:	\$364	\$425	\$269
Per Capita Expenditures:	\$211	\$382	\$256
Operating Income (loss):	\$745,914	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	599.56%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$6,172,954	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,266	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Makanda Village**

Unit Code: **039/050/32**

County: **JACKSON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$143,445

Equalized Assessed Valuation:

\$8,773,572

Population:

416

Employees:

Full Time:

Part Time:

11

Salaries Paid:

\$16,862

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$128,095	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$308	\$626	\$410
Revenue Collected During FY 07:	\$120,398	\$238,534	\$106,702
Expenditures During FY 07:	\$79,452	\$214,348	\$98,263
Per Capita Revenue:	\$289	\$560	\$265
Per Capita Expenditures:	\$191	\$503	\$242
Revenues over (under) Expenditures:	\$40,946	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	212.76%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$169,041	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$406	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,486	\$34,107	\$
Total Unrestricted Net Assets:	\$154,198	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Malden Village**

Unit Code: **006/060/32** County: **BUREAU**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$196,000**

Equalized Assessed Valuation: **\$2,440,413**

Population: **343**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$26,847**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$175,549	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$512	\$626	\$410
Revenue Collected During FY 07:	\$72,868	\$238,534	\$106,702
Expenditures During FY 07:	\$48,062	\$214,348	\$98,263
Per Capita Revenue:	\$212	\$560	\$265
Per Capita Expenditures:	\$140	\$503	\$242
Revenues over (under) Expenditures:	\$24,806	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	408.55%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$196,355	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$572	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$56,869	\$34,107	\$
Total Unrestricted Net Assets:	\$139,486	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$167,800	\$367,655	\$31,000
Per Capita Debt:	\$489	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$229,504	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$669	\$2,082	\$714
Revenue Collected During FY 07:	\$87,981	\$192,670	\$73,226
Expenditures During FY 07:	\$98,704	\$188,012	\$78,194
Per Capita Revenue:	\$257	\$488	\$184
Per Capita Expenditures:	\$288	\$486	\$201
Operating Income (loss):	-\$10,723	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	225.71%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$222,781	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$650	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Manchester Village**

Unit Code: **085/030/32**

County: **SCOTT**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,049,340

Equalized Assessed Valuation:

\$1,312,668

Population:

347

Employees:

Full Time:

1

Part Time:

9

Salaries Paid:

\$26,080

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$537,666	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,549	\$626	\$410
Revenue Collected During FY 07:	\$100,045	\$238,534	\$106,702
Expenditures During FY 07:	\$97,923	\$214,348	\$98,263
Per Capita Revenue:	\$288	\$560	\$265
Per Capita Expenditures:	\$282	\$503	\$242
Revenues over (under) Expenditures:	\$2,122	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	386.03%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$378,017	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,089	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$378,017	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$495,525	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,428	\$2,082	\$714
Revenue Collected During FY 07:	\$670,909	\$192,670	\$73,226
Expenditures During FY 07:	\$67,881	\$188,012	\$78,194
Per Capita Revenue:	\$1,933	\$488	\$184
Per Capita Expenditures:	\$196	\$486	\$201
Operating Income (loss):	\$603,028	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1618.35%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,098,553	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$3,166	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Manhattan Village**

Unit Code: **099/065/32**

County: **WILL**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,268,398

Equalized Assessed Valuation:

\$141,070,030

Population:

5,169

Employees:

Full Time:

33

Part Time:

7

Salaries Paid:

\$1,613,186

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$482,193	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$93	\$504	\$352
Revenue Collected During FY 07:	\$2,508,820	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,350,381	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$485	\$705	\$543
Per Capita Expenditures:	\$455	\$667	\$526
Revenues over (under) Expenditures:	\$158,439	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	27.26%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$640,632	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$124	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$217,625	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,946,847	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$11,350,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$2,196	\$1,147	\$512
General Obligation Debt over EAV:	8.05%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$12,847,572	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,486	\$1,251	\$964
Revenue Collected During FY 07:	\$4,088,593	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,791,614	\$2,265,573	\$984,738
Per Capita Revenue:	\$791	\$425	\$269
Per Capita Expenditures:	\$540	\$382	\$256
Operating Income (loss):	\$1,296,979	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	561.47%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$15,674,004	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$3,032	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Manito Village**

Unit Code: **060/035/32** County: **MASON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$883,700**

Equalized Assessed Valuation: **\$14,860,088**

Population: **1,733**

Employees:

Full Time: **9**

Part Time: **15**

Salaries Paid: **\$283,626**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$432,461	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$250	\$504	\$352
Revenue Collected During FY 07:	\$594,222	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$606,924	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$343	\$705	\$543
Per Capita Expenditures:	\$350	\$667	\$526
Revenues over (under) Expenditures:	-\$12,702	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	69.16%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$419,759	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$242	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$199,379	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$220,380	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$191,164	\$7,233,139	\$1,769,840
Per Capita Debt:	\$110	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$830,483	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$479	\$1,251	\$964
Revenue Collected During FY 07:	\$281,329	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$220,540	\$2,265,573	\$984,738
Per Capita Revenue:	\$162	\$425	\$269
Per Capita Expenditures:	\$127	\$382	\$256
Operating Income (loss):	\$60,789	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	404.13%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$891,272	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$514	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Manlius Village**

Unit Code: **006/065/32**

County: **BUREAU**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,472,650

Equalized Assessed Valuation:

\$2,386,637

Population:

480

Employees:

Full Time:

1

Part Time:

11

Salaries Paid:

\$32,535

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$246,478	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$513	\$626	\$410
Revenue Collected During FY 07:	\$191,274	\$238,534	\$106,702
Expenditures During FY 07:	\$129,815	\$214,348	\$98,263
Per Capita Revenue:	\$398	\$560	\$265
Per Capita Expenditures:	\$270	\$503	\$242
Revenues over (under) Expenditures:	\$61,459	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	233.46%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$303,063	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$631	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$42,424	\$2,848	\$
Total Unreserved Funds:	\$260,639	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$210,000	\$367,655	\$31,000
Per Capita Debt:	\$438	\$785	\$104
General Obligation Debt over EAV:	8.80%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$173,337	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$361	\$2,082	\$714
Revenue Collected During FY 07:	\$111,727	\$192,670	\$73,226
Expenditures During FY 07:	\$92,746	\$188,012	\$78,194
Per Capita Revenue:	\$233	\$488	\$184
Per Capita Expenditures:	\$193	\$486	\$201
Operating Income (loss):	\$18,981	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	212.62%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$197,192	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$411	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mansfield Village**

Unit Code: **074/040/32**

County: **PIATT**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$432,300

Equalized Assessed Valuation:

\$10,645,575

Population:

949

Employees:

Full Time:

3

Part Time:

12

Salaries Paid:

\$119,058

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$402,129	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$424	\$626	\$410
Revenue Collected During FY 07:	\$390,266	\$238,534	\$106,702
Expenditures During FY 07:	\$318,727	\$214,348	\$98,263
Per Capita Revenue:	\$411	\$560	\$265
Per Capita Expenditures:	\$336	\$503	\$242
Revenues over (under) Expenditures:	\$71,539	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	145.42%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$463,495	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$488	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$463,495	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$93,507	\$367,655	\$31,000
Per Capita Debt:	\$99	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$653,069	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$688	\$2,082	\$714
Revenue Collected During FY 07:	\$103,090	\$192,670	\$73,226
Expenditures During FY 07:	\$85,208	\$188,012	\$78,194
Per Capita Revenue:	\$109	\$488	\$184
Per Capita Expenditures:	\$90	\$486	\$201
Operating Income (loss):	\$17,882	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	799.37%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$681,124	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$718	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Manteno Village**

Unit Code: **046/065/32**

County: **KANKAKEE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,629,801

Equalized Assessed Valuation:

\$169,919,359

Population:

8,146

Employees:

Full Time:

38

Part Time:

94

Salaries Paid:

\$1,910,347

Blended Component Units

Number Submitted = 1

Manteno Police Pension Fund

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,009,484	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$492	\$504	\$352
Revenue Collected During FY 07:	\$5,729,571	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$5,446,605	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$703	\$705	\$543
Per Capita Expenditures:	\$669	\$667	\$526
Revenues over (under) Expenditures:	\$282,966	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	114.01%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$6,209,504	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$762	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$56,116	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$4,153,388	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$8,702,623	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,068	\$1,147	\$512
General Obligation Debt over EAV:	1.25%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$13,157,710	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,615	\$1,251	\$964
Revenue Collected During FY 07:	\$2,594,878	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,320,211	\$2,265,573	\$984,738
Per Capita Revenue:	\$319	\$425	\$269
Per Capita Expenditures:	\$285	\$382	\$256
Operating Income (loss):	\$274,667	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	587.55%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$13,632,377	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,674	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Maple Park Village**

Unit Code: **045/060/32**

County: **KANE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,629,150

Equalized Assessed Valuation:

\$28,509,875

Population:

765

Employees:

Full Time:

3

Part Time:

15

Salaries Paid:

\$160,925

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$950,442	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,242	\$626	\$410
Revenue Collected During FY 07:	\$1,403,854	\$238,534	\$106,702
Expenditures During FY 07:	\$1,290,673	\$214,348	\$98,263
Per Capita Revenue:	\$1,835	\$560	\$265
Per Capita Expenditures:	\$1,687	\$503	\$242
Revenues over (under) Expenditures:	\$113,181	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	75.65%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$976,423	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,276	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,505	\$34,107	\$
Total Unrestricted Net Assets:	\$932,918	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,747,354	\$367,655	\$31,000
Per Capita Debt:	\$2,284	\$785	\$104
General Obligation Debt over EAV:	1.40%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,765,561	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$3,615	\$2,082	\$714
Revenue Collected During FY 07:	\$406,917	\$192,670	\$73,226
Expenditures During FY 07:	\$351,640	\$188,012	\$78,194
Per Capita Revenue:	\$532	\$488	\$184
Per Capita Expenditures:	\$460	\$486	\$201
Operating Income (loss):	\$55,277	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	826.99%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$2,908,038	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$3,801	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mapleton Village**

Unit Code: **072/055/32**

County: **PEORIA**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$507,728

Equalized Assessed Valuation:

\$4,608,156

Population:

277

Employees:

Full Time:

Part Time:

7

Salaries Paid:

\$13,959

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$211,962	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$765	\$626	\$410
Revenue Collected During FY 07:	\$71,765	\$238,534	\$106,702
Expenditures During FY 07:	\$47,595	\$214,348	\$98,263
Per Capita Revenue:	\$259	\$560	\$265
Per Capita Expenditures:	\$172	\$503	\$242
Revenues over (under) Expenditures:	\$24,170	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	496.13%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$236,132	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$852	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,448	\$34,107	\$
Total Unrestricted Net Assets:	\$212,840	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$176,873	\$367,655	\$31,000
Per Capita Debt:	\$639	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,024,297	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$3,698	\$2,082	\$714
Revenue Collected During FY 07:	\$155,204	\$192,670	\$73,226
Expenditures During FY 07:	\$167,774	\$188,012	\$78,194
Per Capita Revenue:	\$560	\$488	\$184
Per Capita Expenditures:	\$606	\$486	\$201
Operating Income (loss):	-\$12,570	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	658.36%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,104,552	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$3,988	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Maquon Village**

Unit Code: **048/040/32**

County: **KNOX**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$167,943

Equalized Assessed Valuation:

\$1,465,121

Population:

295

Employees:

Full Time:

1

Part Time:

11

Salaries Paid:

\$21,887

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$97,363	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$330	\$626	\$410
Revenue Collected During FY 07:	\$70,546	\$238,534	\$106,702
Expenditures During FY 07:	\$94,622	\$214,348	\$98,263
Per Capita Revenue:	\$239	\$560	\$265
Per Capita Expenditures:	\$321	\$503	\$242
Revenues over (under) Expenditures:	-\$24,076	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	77.45%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$73,287	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$248	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$82,678	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$114,099	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$387	\$2,082	\$714
Revenue Collected During FY 07:	\$2,088	\$192,670	\$73,226
Expenditures During FY 07:	\$28,559	\$188,012	\$78,194
Per Capita Revenue:	\$7	\$488	\$184
Per Capita Expenditures:	\$97	\$486	\$201
Operating Income (loss):	-\$26,471	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	306.83%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$87,628	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$297	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Marengo City**

Unit Code: **063/075/30**

County: **MCHENRY**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,627,460

Equalized Assessed Valuation:

\$160,624,239

Population:

7,637

Employees:

Full Time:

41

Part Time:

14

Salaries Paid:

\$2,405,880

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,411,276	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$316	\$504	\$352
Revenue Collected During FY 07:	\$4,049,170	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,858,129	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$530	\$705	\$543
Per Capita Expenditures:	\$505	\$667	\$526
Revenues over (under) Expenditures:	\$191,041	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	67.45%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,602,317	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$341	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,772,710	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,476,338	\$7,233,139	\$1,769,840
Per Capita Debt:	\$717	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,151,240	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$675	\$1,251	\$964
Revenue Collected During FY 07:	\$1,540,714	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,736,110	\$2,265,573	\$984,738
Per Capita Revenue:	\$202	\$425	\$269
Per Capita Expenditures:	\$227	\$382	\$256
Operating Income (loss):	-\$195,396	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	289.69%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$5,029,295	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$659	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Marietta Village

Unit Code: 029/080/32

County: FULTON

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$93,620

Equalized Assessed Valuation:

\$437,862

Population:

150

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$5,612

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$54,877	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$366	\$626	\$410
Revenue Collected During FY 07:	\$27,034	\$238,534	\$106,702
Expenditures During FY 07:	\$14,745	\$214,348	\$98,263
Per Capita Revenue:	\$180	\$560	\$265
Per Capita Expenditures:	\$98	\$503	\$242
Revenues over (under) Expenditures:	\$12,289	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	451.75%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$66,610	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$444	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$66,610	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$354,623	\$367,655	\$31,000
Per Capita Debt:	\$2,364	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,799,387	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$11,996	\$2,082	\$714
Revenue Collected During FY 07:	\$89,381	\$192,670	\$73,226
Expenditures During FY 07:	\$119,970	\$188,012	\$78,194
Per Capita Revenue:	\$596	\$488	\$184
Per Capita Expenditures:	\$800	\$486	\$201
Operating Income (loss):	-\$30,589	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1474.83%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,769,354	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$11,796	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Marine Village**

Unit Code: **057/080/32** County: **MADISON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$997,538**

Equalized Assessed Valuation: **\$11,520,980**

Population: **933**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$158,402**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$252,807	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$271	\$626	\$410
Revenue Collected During FY 07:	\$452,846	\$238,534	\$106,702
Expenditures During FY 07:	\$566,359	\$214,348	\$98,263
Per Capita Revenue:	\$485	\$560	\$265
Per Capita Expenditures:	\$607	\$503	\$242
Revenues over (under) Expenditures:	-\$113,513	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	35.55%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$201,349	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$216	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$201,350	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$485,931	\$367,655	\$31,000
Per Capita Debt:	\$521	\$785	\$104
General Obligation Debt over EAV:	2.79%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$633,698	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$679	\$2,082	\$714
Revenue Collected During FY 07:	\$298,636	\$192,670	\$73,226
Expenditures During FY 07:	\$199,765	\$188,012	\$78,194
Per Capita Revenue:	\$320	\$488	\$184
Per Capita Expenditures:	\$214	\$486	\$201
Operating Income (loss):	\$98,871	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	335.65%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$670,514	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$719	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Marion City**

Unit Code: **100/065/30**

County: **WILLIAMSON**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$33,992,600

Equalized Assessed Valuation:

\$247,672,032

Population:

17,129

Employees:

Full Time:

140

Part Time:

22

Salaries Paid:

\$6,873,059

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$6,866,480	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$401	\$504	\$352
Revenue Collected During FY 07:	\$19,350,238	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$15,147,802	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,130	\$705	\$543
Per Capita Expenditures:	\$884	\$667	\$526
Revenues over (under) Expenditures:	\$4,202,436	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	59.31%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$8,984,154	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$524	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,456,389	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$8,187,028	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$33,471,039	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,954	\$1,147	\$512
General Obligation Debt over EAV:	8.12%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$17,600,507	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,028	\$1,251	\$964
Revenue Collected During FY 07:	\$4,684,214	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$5,111,388	\$2,265,573	\$984,738
Per Capita Revenue:	\$273	\$425	\$269
Per Capita Expenditures:	\$298	\$382	\$256
Operating Income (loss):	-\$427,174	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	284.74%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$14,554,174	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$850	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Marissa Village**

Unit Code: **088/085/32** County: **ST. CLAIR**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,472,439**

Equalized Assessed Valuation: **\$13,343,091**

Population: **2,141**

Employees:

Full Time: **14**

Part Time: **16**

Salaries Paid: **\$672,104**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$392,785	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$183	\$504	\$352
Revenue Collected During FY 07:	\$1,348,247	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,093,309	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$630	\$705	\$543
Per Capita Expenditures:	\$511	\$667	\$526
Revenues over (under) Expenditures:	\$254,938	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	49.37%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$539,774	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$252	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$6,250	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$491,309	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$425,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$199	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,897,713	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,288	\$1,251	\$964
Revenue Collected During FY 07:	\$709,038	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$908,106	\$2,265,573	\$984,738
Per Capita Revenue:	\$331	\$425	\$269
Per Capita Expenditures:	\$424	\$382	\$256
Operating Income (loss):	-\$199,068	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	521.55%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$4,736,190	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,212	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mark Village**

Unit Code: **078/025/32**

County: **PUTNAM**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,486,100

Equalized Assessed Valuation:

\$5,994,359

Population:

491

Employees:

Full Time:

1

Part Time:

22

Salaries Paid:

\$94,411

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$1,025,937	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$2,089	\$626	\$410
Revenue Collected During FY 07:	\$3,384,246	\$238,534	\$106,702
Expenditures During FY 07:	\$3,166,821	\$214,348	\$98,263
Per Capita Revenue:	\$6,893	\$560	\$265
Per Capita Expenditures:	\$6,450	\$503	\$242
Revenues over (under) Expenditures:	\$217,425	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	37.88%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$1,199,565	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$2,443	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$188,084	\$34,107	\$
Total Unrestricted Net Assets:	\$1,011,481	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,181,622	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$4,443	\$2,082	\$714
Revenue Collected During FY 07:	\$150,549	\$192,670	\$73,226
Expenditures During FY 07:	\$241,843	\$188,012	\$78,194
Per Capita Revenue:	\$307	\$488	\$184
Per Capita Expenditures:	\$493	\$486	\$201
Operating Income (loss):	-\$91,294	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	882.44%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$2,134,125	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$4,346	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Markham City**

Unit Code: **016/335/30**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$14,935,362

Equalized Assessed Valuation:

\$145,667,387

Population:

12,248

Employees:

Full Time:

87

Part Time:

4

Salaries Paid:

\$5,609,359

Blended Component Units

Number Submitted = 1

Markham Public Library

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$732,856	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$60	\$504	\$352
Revenue Collected During FY 07:	\$12,404,316	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$13,570,562	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,013	\$705	\$543
Per Capita Expenditures:	\$1,108	\$667	\$526
Revenues over (under) Expenditures:	-\$1,166,246	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	-5.52%	92.67%	70.72%
Ending Fund Balance for FY 07:	-\$749,422	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	-\$61	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,641,736	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$2,955,398	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$13,524,958	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,104	\$1,147	\$512
General Obligation Debt over EAV:	0.66%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,569,762	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$128	\$1,251	\$964
Revenue Collected During FY 07:	\$2,424,695	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,361,334	\$2,265,573	\$984,738
Per Capita Revenue:	\$198	\$425	\$269
Per Capita Expenditures:	\$193	\$382	\$256
Operating Income (loss):	\$63,361	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	70.11%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,655,488	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$135	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Maroa City**

Unit Code: **055/040/30**

County: **MACON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,915,130

Equalized Assessed Valuation:

\$15,033,699

Population:

1,654

Employees:

Full Time:

10

Part Time:

3

Salaries Paid:

\$337,878

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$560,715	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$339	\$504	\$352
Revenue Collected During FY 07:	\$616,926	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$837,823	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$373	\$705	\$543
Per Capita Expenditures:	\$507	\$667	\$526
Revenues over (under) Expenditures:	-\$220,897	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	40.56%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$339,818	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$205	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$135,274	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$204,544	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,250,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$756	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,387,434	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$839	\$1,251	\$964
Revenue Collected During FY 07:	\$340,347	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$279,488	\$2,265,573	\$984,738
Per Capita Revenue:	\$206	\$425	\$269
Per Capita Expenditures:	\$169	\$382	\$256
Operating Income (loss):	\$60,859	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	518.20%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,448,293	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$876	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Marquette Heights City**

Unit Code: **090/050/30**

County: **TAZEWELL**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,000,000

Equalized Assessed Valuation:

\$25,476,631

Population:

2,794

Employees:

Full Time:

12

Part Time:

12

Salaries Paid:

\$491,172

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,003,394	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$359	\$504	\$352
Revenue Collected During FY 07:	\$1,155,539	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,110,383	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$414	\$705	\$543
Per Capita Expenditures:	\$397	\$667	\$526
Revenues over (under) Expenditures:	\$45,156	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	94.43%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,048,550	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$375	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$308,945	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$739,605	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$660,314	\$7,233,139	\$1,769,840
Per Capita Debt:	\$236	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$806,778	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$289	\$1,251	\$964
Revenue Collected During FY 07:	\$610,028	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$714,265	\$2,265,573	\$984,738
Per Capita Revenue:	\$218	\$425	\$269
Per Capita Expenditures:	\$256	\$382	\$256
Operating Income (loss):	-\$104,237	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	98.36%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$702,541	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$251	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Marseilles City**

Unit Code: **050/055/30** County: **LASALLE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$13,142,682**

Equalized Assessed Valuation: **\$47,856,462**

Population: **4,655**

Employees:

Full Time: **28**

Part Time: **7**

Salaries Paid: **\$1,272,766**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,343,243	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$289	\$504	\$352
Revenue Collected During FY 07:	\$6,502,775	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,012,510	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,397	\$705	\$543
Per Capita Expenditures:	\$647	\$667	\$526
Revenues over (under) Expenditures:	\$3,490,265	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	162.43%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$4,893,223	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,051	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$330,878	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$2,362,988	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,580,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$984	\$1,147	\$512
General Obligation Debt over EAV:	3.11%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$592,235	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$127	\$1,251	\$964
Revenue Collected During FY 07:	\$3,263,324	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,367,411	\$2,265,573	\$984,738
Per Capita Revenue:	\$701	\$425	\$269
Per Capita Expenditures:	\$294	\$382	\$256
Operating Income (loss):	\$1,895,913	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	181.51%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,482,051	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$533	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Marshall City**

Unit Code: **012/015/30**

County: **CLARK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$21,571,785

Equalized Assessed Valuation:

\$36,642,664

Population:

3,730

Employees:

Full Time:

40

Part Time:

18

Salaries Paid:

\$1,840,718

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,566,391	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$420	\$504	\$352
Revenue Collected During FY 07:	\$1,840,311	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,203,891	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$493	\$705	\$543
Per Capita Expenditures:	\$591	\$667	\$526
Revenues over (under) Expenditures:	-\$363,580	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	68.64%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,512,842	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$406	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$447,886	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,064,956	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,581,679	\$7,233,139	\$1,769,840
Per Capita Debt:	\$692	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$14,613,527	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$3,918	\$1,251	\$964
Revenue Collected During FY 07:	\$9,789,279	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$8,843,794	\$2,265,573	\$984,738
Per Capita Revenue:	\$2,624	\$425	\$269
Per Capita Expenditures:	\$2,371	\$382	\$256
Operating Income (loss):	\$945,485	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	172.43%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$15,248,981	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$4,088	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Martinsville City

Unit Code: 012/020/30

County: CLARK

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,790,417

Equalized Assessed Valuation:

\$5,491,368

Population:

1,225

Employees:

Full Time:

8

Part Time:

9

Salaries Paid:

\$240,281

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$71,634	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$58	\$504	\$352
Revenue Collected During FY 07:	\$416,316	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$493,444	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$340	\$705	\$543
Per Capita Expenditures:	\$403	\$667	\$526
Revenues over (under) Expenditures:	-\$77,128	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	-1.11%	92.67%	70.72%
Ending Fund Balance for FY 07:	-\$5,494	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	-\$4	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$870,219	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$85,921	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,059,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$864	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,118,941	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,730	\$1,251	\$964
Revenue Collected During FY 07:	\$1,146,280	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,066,560	\$2,265,573	\$984,738
Per Capita Revenue:	\$936	\$425	\$269
Per Capita Expenditures:	\$871	\$382	\$256
Operating Income (loss):	\$79,720	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	206.15%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,198,661	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,795	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Martinton Village**

Unit Code: **038/070/32**

County: **IROQUOIS**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$295,800

Equalized Assessed Valuation:

\$2,797,480

Population:

375

Employees:

Full Time:

Part Time:

11

Salaries Paid:

\$16,082

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$520,059	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,387	\$626	\$410
Revenue Collected During FY 07:	\$109,624	\$238,534	\$106,702
Expenditures During FY 07:	\$144,064	\$214,348	\$98,263
Per Capita Revenue:	\$292	\$560	\$265
Per Capita Expenditures:	\$384	\$503	\$242
Revenues over (under) Expenditures:	-\$34,440	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	344.03%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$495,619	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,322	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$495,619	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$304,252	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$811	\$2,082	\$714
Revenue Collected During FY 07:	\$20,264	\$192,670	\$73,226
Expenditures During FY 07:	\$30,366	\$188,012	\$78,194
Per Capita Revenue:	\$54	\$488	\$184
Per Capita Expenditures:	\$81	\$486	\$201
Operating Income (loss):	-\$10,102	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	968.68%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$294,150	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$784	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Maryville Village**

Unit Code: **057/085/32**

County: **MADISON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,567,050

Equalized Assessed Valuation:

\$131,839,560

Population:

5,905

Employees:

Full Time:

42

Part Time:

10

Salaries Paid:

\$1,997,259

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,205,308	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$204	\$504	\$352
Revenue Collected During FY 07:	\$3,694,663	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,874,255	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$626	\$705	\$543
Per Capita Expenditures:	\$656	\$667	\$526
Revenues over (under) Expenditures:	-\$179,592	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	26.67%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,033,133	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$175	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$468,100	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,016,374	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,010,761	\$7,233,139	\$1,769,840
Per Capita Debt:	\$510	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,724,292	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$969	\$1,251	\$964
Revenue Collected During FY 07:	\$1,801,562	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,525,699	\$2,265,573	\$984,738
Per Capita Revenue:	\$305	\$425	\$269
Per Capita Expenditures:	\$258	\$382	\$256
Operating Income (loss):	\$275,863	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	393.27%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$6,000,155	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,016	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mascoutah City

Unit Code: 088/090/30

County: ST. CLAIR

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$10,757,541

Equalized Assessed Valuation:

\$81,207,597

Population:

6,741

Employees:

Full Time:

55

Part Time:

25

Salaries Paid:

\$2,738,272

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	-\$1,936,275	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	-\$287	\$504	\$352
Revenue Collected During FY 07:	\$4,161,341	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$4,225,877	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$617	\$705	\$543
Per Capita Expenditures:	\$627	\$667	\$526
Revenues over (under) Expenditures:	-\$64,536	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	-39.47%	92.67%	70.72%
Ending Fund Balance for FY 07:	-\$1,668,126	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	-\$247	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$639,779	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$2,381,016	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,170,677	\$7,233,139	\$1,769,840
Per Capita Debt:	\$619	\$1,147	\$512
General Obligation Debt over EAV:	4.37%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$14,631,217	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,170	\$1,251	\$964
Revenue Collected During FY 07:	\$7,507,999	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$5,367,607	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,114	\$425	\$269
Per Capita Expenditures:	\$796	\$382	\$256
Operating Income (loss):	\$2,140,392	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	305.32%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$16,388,425	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,431	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mason Town**

Unit Code: **025/035/31**

County: **EFFINGHAM**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$516,900

Equalized Assessed Valuation:

\$1,495,813

Population:

400

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$16,717

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$96,875	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$242	\$626	\$410
Revenue Collected During FY 07:	\$79,933	\$238,534	\$106,702
Expenditures During FY 07:	\$78,098	\$214,348	\$98,263
Per Capita Revenue:	\$200	\$560	\$265
Per Capita Expenditures:	\$195	\$503	\$242
Revenues over (under) Expenditures:	\$1,835	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	126.39%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$98,710	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$247	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$75,962	\$34,107	\$
Total Unrestricted Net Assets:	\$22,748	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$176,000	\$367,655	\$31,000
Per Capita Debt:	\$440	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$763,338	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,908	\$2,082	\$714
Revenue Collected During FY 07:	\$82,028	\$192,670	\$73,226
Expenditures During FY 07:	\$129,928	\$188,012	\$78,194
Per Capita Revenue:	\$205	\$488	\$184
Per Capita Expenditures:	\$325	\$486	\$201
Operating Income (loss):	-\$47,900	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	225.42%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$292,885	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$732	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mason City City**

Unit Code: **060/040/30**

County: **MASON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,376,900

Equalized Assessed Valuation:

\$15,823,302

Population:

2,558

Employees:

Full Time:

12

Part Time:

Salaries Paid:

\$470,085

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$527,245	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$206	\$504	\$352
Revenue Collected During FY 07:	\$775,833	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$679,333	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$303	\$705	\$543
Per Capita Expenditures:	\$266	\$667	\$526
Revenues over (under) Expenditures:	\$96,500	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	91.82%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$623,745	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$244	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$623,745	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$272,932	\$7,233,139	\$1,769,840
Per Capita Debt:	\$107	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,114,509	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$436	\$1,251	\$964
Revenue Collected During FY 07:	\$445,258	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$423,132	\$2,265,573	\$984,738
Per Capita Revenue:	\$174	\$425	\$269
Per Capita Expenditures:	\$165	\$382	\$256
Operating Income (loss):	\$22,126	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	268.62%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,136,635	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$444	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mattoon City**

Unit Code: **015/030/30**

County: **COLES**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$32,998,460

Equalized Assessed Valuation:

\$172,356,293

Population:

18,291

Employees:

Full Time:

184

Part Time:

46

Salaries Paid:

\$8,756,588

Blended Component Units

Number Submitted = 1

Mattoon Foreign Fire Insurance Tax Fund

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$6,418,083	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$351	\$504	\$352
Revenue Collected During FY 07:	\$13,860,456	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$14,125,732	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$758	\$705	\$543
Per Capita Expenditures:	\$772	\$667	\$526
Revenues over (under) Expenditures:	-\$265,276	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	40.55%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$5,728,642	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$313	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,268,143	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$3,574,652	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$28,146,035	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,539	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$24,278,399	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,327	\$1,251	\$964
Revenue Collected During FY 07:	\$7,082,217	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$6,352,193	\$2,265,573	\$984,738
Per Capita Revenue:	\$387	\$425	\$269
Per Capita Expenditures:	\$347	\$382	\$256
Operating Income (loss):	\$730,024	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	400.51%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$25,440,862	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,391	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Maunie Village**

Unit Code: **097/030/32** County: **WHITE**

Fiscal Year End: **3/31/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$53,720**

Equalized Assessed Valuation: **\$294,306**

Population: **182**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$33,585	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$185	\$626	\$410
Revenue Collected During FY 07:	\$26,211	\$238,534	\$106,702
Expenditures During FY 07:	\$35,869	\$214,348	\$98,263
Per Capita Revenue:	\$144	\$560	\$265
Per Capita Expenditures:	\$197	\$503	\$242
Revenues over (under) Expenditures:	-\$9,658	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	66.71%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$23,927	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$131	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$23,927	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mazon Village**

Unit Code: **032/055/32**

County: **GRUNDY**

Fiscal Year End:

4/30/2007

Accounting Method:

Combination

Appropriation or Budget:

\$5,031,700

Equalized Assessed Valuation:

\$17,248,354

Population:

904

Employees:

Full Time:

2

Part Time:

2

Salaries Paid:

\$163,707

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$567,744	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$628	\$626	\$410
Revenue Collected During FY 07:	\$433,894	\$238,534	\$106,702
Expenditures During FY 07:	\$422,236	\$214,348	\$98,263
Per Capita Revenue:	\$480	\$560	\$265
Per Capita Expenditures:	\$467	\$503	\$242
Revenues over (under) Expenditures:	\$11,658	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	137.83%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$581,982	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$644	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$421,682	\$34,107	\$
Total Unrestricted Net Assets:	\$160,300	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$216,000	\$367,655	\$31,000
Per Capita Debt:	\$239	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$464,279	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$514	\$2,082	\$714
Revenue Collected During FY 07:	\$394,878	\$192,670	\$73,226
Expenditures During FY 07:	\$355,947	\$188,012	\$78,194
Per Capita Revenue:	\$437	\$488	\$184
Per Capita Expenditures:	\$394	\$486	\$201
Operating Income (loss):	\$38,931	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	140.65%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$500,630	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$554	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mc Cook Village**

Unit Code: **016/330/32**

County: **COOK**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,220,700

Equalized Assessed Valuation:

\$137,167,003

Population:

243

Employees:

Full Time:

38

Part Time:

19

Salaries Paid:

\$2,359,961

Blended Component Units

Number Submitted = 3

911 Emergency Telephone System Board

Firefighter Pension

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$787,146	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$3,239	\$626	\$410
Revenue Collected During FY 07:	\$5,933,206	\$238,534	\$106,702
Expenditures During FY 07:	\$5,524,209	\$214,348	\$98,263
Per Capita Revenue:	\$24,416	\$560	\$265
Per Capita Expenditures:	\$22,733	\$503	\$242
Revenues over (under) Expenditures:	\$408,997	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	26.34%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$1,455,343	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$5,989	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,245,087	\$34,107	\$
Total Unrestricted Net Assets:	-\$299,008	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$853,251	\$367,655	\$31,000
Per Capita Debt:	\$3,511	\$785	\$104
General Obligation Debt over EAV:	0.42%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$9,680,873	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$39,839	\$2,082	\$714
Revenue Collected During FY 07:	\$4,775,061	\$192,670	\$73,226
Expenditures During FY 07:	\$4,115,317	\$188,012	\$78,194
Per Capita Revenue:	\$19,650	\$488	\$184
Per Capita Expenditures:	\$16,935	\$486	\$201
Operating Income (loss):	\$659,744	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	244.97%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$10,081,417	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$41,487	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mc Cullom Lake Village**

Unit Code: **063/080/32**

County: **MCHENRY**

Fiscal Year End:

3/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,644,100

Equalized Assessed Valuation:

\$18,465,525

Population:

1,037

Employees:

Full Time:

4

Part Time:

3

Salaries Paid:

\$183,917

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$123,131	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$119	\$504	\$352
Revenue Collected During FY 07:	\$380,412	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$374,867	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$367	\$705	\$543
Per Capita Expenditures:	\$361	\$667	\$526
Revenues over (under) Expenditures:	\$5,545	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	34.33%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$128,676	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$124	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$136,505	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$860,383	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,047,267	\$7,233,139	\$1,769,840
Per Capita Debt:	\$2,939	\$1,147	\$512
General Obligation Debt over EAV:	4.58%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,639,777	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,581	\$1,251	\$964
Revenue Collected During FY 07:	\$353,628	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$293,783	\$2,265,573	\$984,738
Per Capita Revenue:	\$341	\$425	\$269
Per Capita Expenditures:	\$283	\$382	\$256
Operating Income (loss):	\$59,845	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	578.53%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,699,622	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,639	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mc Henry City**

Unit Code: **063/085/30** County: **MCHENRY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$46,514,155**

Equalized Assessed Valuation: **\$776,708,479**

Population: **24,493**

Employees:

Full Time: **149**

Part Time: **17**

Salaries Paid: **\$9,832,476**

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$6,458,141	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$264	\$504	\$352
Revenue Collected During FY 07:	\$20,059,898	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$20,317,401	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$819	\$705	\$543
Per Capita Expenditures:	\$830	\$667	\$526
Revenues over (under) Expenditures:	-\$257,503	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	34.42%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$6,992,853	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$286	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,910,005	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$3,872,433	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$10,930,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$446	\$1,147	\$512
General Obligation Debt over EAV:	1.41%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$38,554,077	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,574	\$1,251	\$964
Revenue Collected During FY 07:	\$4,438,951	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$4,454,924	\$2,265,573	\$984,738
Per Capita Revenue:	\$181	\$425	\$269
Per Capita Expenditures:	\$182	\$382	\$256
Operating Income (loss):	-\$15,973	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	913.52%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$40,696,718	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,662	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mc Lean Village**

Unit Code: **064/090/32**

County: **MCLEAN**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$695,827

Equalized Assessed Valuation:

\$9,990,279

Population:

808

Employees:

Full Time:

4

Part Time:

6

Salaries Paid:

\$179,506

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$553,143	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$685	\$626	\$410
Revenue Collected During FY 07:	\$395,700	\$238,534	\$106,702
Expenditures During FY 07:	\$352,106	\$214,348	\$98,263
Per Capita Revenue:	\$490	\$560	\$265
Per Capita Expenditures:	\$436	\$503	\$242
Revenues over (under) Expenditures:	\$43,594	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	155.91%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$548,958	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$679	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$447,064	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$72,000	\$367,655	\$31,000
Per Capita Debt:	\$89	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,352,194	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,674	\$2,082	\$714
Revenue Collected During FY 07:	\$164,455	\$192,670	\$73,226
Expenditures During FY 07:	\$231,123	\$188,012	\$78,194
Per Capita Revenue:	\$204	\$488	\$184
Per Capita Expenditures:	\$286	\$486	\$201
Operating Income (loss):	-\$66,668	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	576.88%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,333,305	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,650	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mc Leansboro City**

Unit Code: **033/025/30**

County: **HAMILTON**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,464,850

Equalized Assessed Valuation:

\$11,252,719

Population:

2,677

Employees:

Full Time:

40

Part Time:

20

Salaries Paid:

\$1,009,858

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,387,132	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$518	\$504	\$352
Revenue Collected During FY 07:	\$1,189,049	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,638,391	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$444	\$705	\$543
Per Capita Expenditures:	\$612	\$667	\$526
Revenues over (under) Expenditures:	-\$449,342	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	92.25%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,511,360	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$565	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$899,807	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,041,816	\$7,233,139	\$1,769,840
Per Capita Debt:	\$389	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,512,235	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,312	\$1,251	\$964
Revenue Collected During FY 07:	\$4,504,728	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$4,122,606	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,683	\$425	\$269
Per Capita Expenditures:	\$1,540	\$382	\$256
Operating Income (loss):	\$382,122	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	86.43%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,563,297	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,331	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mc Nabb Village**

Unit Code: **078/030/32**

County: **PUTNAM**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$190,450

Equalized Assessed Valuation:

\$3,851,543

Population:

310

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$38,135

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$192,353	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$620	\$626	\$410
Revenue Collected During FY 07:	\$126,041	\$238,534	\$106,702
Expenditures During FY 07:	\$112,474	\$214,348	\$98,263
Per Capita Revenue:	\$407	\$560	\$265
Per Capita Expenditures:	\$363	\$503	\$242
Revenues over (under) Expenditures:	\$13,567	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	169.77%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$190,947	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$616	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$71,717	\$34,107	\$
Total Unrestricted Net Assets:	\$119,230	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$60,000	\$367,655	\$31,000
Per Capita Debt:	\$194	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$199,016	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$642	\$2,082	\$714
Revenue Collected During FY 07:	\$34,928	\$192,670	\$73,226
Expenditures During FY 07:	\$36,423	\$188,012	\$78,194
Per Capita Revenue:	\$113	\$488	\$184
Per Capita Expenditures:	\$117	\$486	\$201
Operating Income (loss):	-\$1,495	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	580.93%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$211,592	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$683	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mechanicsburg Village**

Unit Code: **083/075/32**

County: **SANGAMON**

Fiscal Year End:

5/31/2007

Accounting Method:

Cash

Appropriation or Budget:

\$236,065

Equalized Assessed Valuation:

\$3,889,478

Population:

456

Employees:

Full Time:

1

Part Time:

9

Salaries Paid:

\$20,929

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$59,852	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$131	\$626	\$410
Revenue Collected During FY 07:	\$222,493	\$238,534	\$106,702
Expenditures During FY 07:	\$227,563	\$214,348	\$98,263
Per Capita Revenue:	\$488	\$560	\$265
Per Capita Expenditures:	\$499	\$503	\$242
Revenues over (under) Expenditures:	-\$5,070	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	21.54%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$49,028	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$108	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$49,028	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Media Village

Unit Code: 036/030/32

County: HENDERSON

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$59,350

Equalized Assessed Valuation:

\$772,174

Population:

175

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$93,615	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$535	\$626	\$410
Revenue Collected During FY 07:	\$24,973	\$238,534	\$106,702
Expenditures During FY 07:	\$14,244	\$214,348	\$98,263
Per Capita Revenue:	\$143	\$560	\$265
Per Capita Expenditures:	\$81	\$503	\$242
Revenues over (under) Expenditures:	\$10,729	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	627.24%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$89,344	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$511	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$89,344	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$83,000	\$367,655	\$31,000
Per Capita Debt:	\$474	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$225,876	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,291	\$2,082	\$714
Revenue Collected During FY 07:	\$26,293	\$192,670	\$73,226
Expenditures During FY 07:	\$28,897	\$188,012	\$78,194
Per Capita Revenue:	\$150	\$488	\$184
Per Capita Expenditures:	\$165	\$486	\$201
Operating Income (loss):	-\$2,604	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	824.56%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$238,272	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,362	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Medora Village**

Unit Code: **056/065/32** County: **MACOUPIN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$502,560**

Equalized Assessed Valuation: **\$2,072,288**

Population: **500**

Employees:

Full Time: **3**

Part Time: **2**

Salaries Paid: **\$66,370**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$164,609	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$329	\$626	\$410
Revenue Collected During FY 07:	\$110,097	\$238,534	\$106,702
Expenditures During FY 07:	\$113,772	\$214,348	\$98,263
Per Capita Revenue:	\$220	\$560	\$265
Per Capita Expenditures:	\$228	\$503	\$242
Revenues over (under) Expenditures:	-\$3,675	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	131.26%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$149,334	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$299	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$149,334	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$113,000	\$367,655	\$31,000
Per Capita Debt:	\$226	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,196,928	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,394	\$2,082	\$714
Revenue Collected During FY 07:	\$187,688	\$192,670	\$73,226
Expenditures During FY 07:	\$211,002	\$188,012	\$78,194
Per Capita Revenue:	\$375	\$488	\$184
Per Capita Expenditures:	\$422	\$486	\$201
Operating Income (loss):	-\$23,314	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	561.71%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,185,214	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,370	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Melrose Park Village**

Unit Code: **016/350/32**

County: **COOK**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$41,190,706

Equalized Assessed Valuation:

\$684,255,077

Population:

23,171

Employees:

Full Time:

252

Part Time:

153

Salaries Paid:

\$15,087,118

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$10,368,472	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$447	\$504	\$352
Revenue Collected During FY 07:	\$34,282,680	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$35,090,630	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,480	\$705	\$543
Per Capita Expenditures:	\$1,514	\$667	\$526
Revenues over (under) Expenditures:	-\$807,950	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	26.77%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$9,394,577	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$405	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$862,774	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$49,445,703	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$98,775,841	\$7,233,139	\$1,769,840
Per Capita Debt:	\$4,263	\$1,147	\$512
General Obligation Debt over EAV:	8.73%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$29,687,712	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,281	\$1,251	\$964
Revenue Collected During FY 07:	\$16,223,286	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$12,859,986	\$2,265,573	\$984,738
Per Capita Revenue:	\$700	\$425	\$269
Per Capita Expenditures:	\$555	\$382	\$256
Operating Income (loss):	\$3,363,300	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	262.54%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$33,762,171	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,457	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Melvin Village**

Unit Code: **027/030/32**

County: **FORD**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$548,128

Equalized Assessed Valuation:

\$2,969,687

Population:

466

Employees:

Full Time:

1

Part Time:

2

Salaries Paid:

\$22,383

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$299,839	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$643	\$626	\$410
Revenue Collected During FY 07:	\$121,524	\$238,534	\$106,702
Expenditures During FY 07:	\$104,454	\$214,348	\$98,263
Per Capita Revenue:	\$261	\$560	\$265
Per Capita Expenditures:	\$224	\$503	\$242
Revenues over (under) Expenditures:	\$17,070	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	303.40%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$316,909	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$680	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$316,909	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$440,000	\$367,655	\$31,000
Per Capita Debt:	\$944	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$334,193	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$717	\$2,082	\$714
Revenue Collected During FY 07:	\$111,346	\$192,670	\$73,226
Expenditures During FY 07:	\$193,443	\$188,012	\$78,194
Per Capita Revenue:	\$239	\$488	\$184
Per Capita Expenditures:	\$415	\$486	\$201
Operating Income (loss):	-\$82,097	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	31.60%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$61,131	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$131	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mendon Village**

Unit Code: **001/055/32**

County: **ADAMS**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$335,492

Equalized Assessed Valuation:

\$5,871,403

Population:

900

Employees:

Full Time:

1

Part Time:

3

Salaries Paid:

\$85,957

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$357,302	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$397	\$626	\$410
Revenue Collected During FY 07:	\$268,837	\$238,534	\$106,702
Expenditures During FY 07:	\$214,275	\$214,348	\$98,263
Per Capita Revenue:	\$299	\$560	\$265
Per Capita Expenditures:	\$238	\$503	\$242
Revenues over (under) Expenditures:	\$54,562	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	192.21%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$411,864	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$458	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$413,256	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$285,000	\$367,655	\$31,000
Per Capita Debt:	\$317	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$788,397	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$876	\$2,082	\$714
Revenue Collected During FY 07:	\$162,497	\$192,670	\$73,226
Expenditures During FY 07:	\$159,383	\$188,012	\$78,194
Per Capita Revenue:	\$181	\$488	\$184
Per Capita Expenditures:	\$177	\$486	\$201
Operating Income (loss):	\$3,114	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	496.61%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$791,511	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$879	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mendota City**

Unit Code: **050/060/30**

County: **LASALLE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,003,497

Equalized Assessed Valuation:

\$73,051,511

Population:

9,221

Employees:

Full Time:

47

Part Time:

39

Salaries Paid:

\$2,429,772

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,782,188	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$193	\$504	\$352
Revenue Collected During FY 07:	\$6,458,266	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$6,059,152	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$700	\$705	\$543
Per Capita Expenditures:	\$657	\$667	\$526
Revenues over (under) Expenditures:	\$399,114	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	35.62%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,158,446	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$234	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$798,894	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,692,117	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$10,666,924	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,157	\$1,147	\$512
General Obligation Debt over EAV:	0.96%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$6,106,771	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$662	\$1,251	\$964
Revenue Collected During FY 07:	\$2,710,401	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,424,453	\$2,265,573	\$984,738
Per Capita Revenue:	\$294	\$425	\$269
Per Capita Expenditures:	\$263	\$382	\$256
Operating Income (loss):	\$285,948	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	263.68%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$6,392,716	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$693	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Menominee Village**

Unit Code: **043/035/32**

County: **JO DAVIESS**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$65,000

Equalized Assessed Valuation:

\$

Population:

237

Employees:

Full Time:

10

Part Time:

Salaries Paid:

\$2,780

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$235,135	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$992	\$626	\$410
Revenue Collected During FY 07:	\$57,040	\$238,534	\$106,702
Expenditures During FY 07:	\$49,091	\$214,348	\$98,263
Per Capita Revenue:	\$241	\$560	\$265
Per Capita Expenditures:	\$207	\$503	\$242
Revenues over (under) Expenditures:	\$7,949	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	495.17%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$243,084	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,026	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$603,403	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Meredosia Village**

Unit Code: **069/035/32**

County: **MORGAN**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$698,500

Equalized Assessed Valuation:

\$4,900,736

Population:

1,041

Employees:

Full Time:

6

Part Time:

2

Salaries Paid:

\$173,960

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$668,526	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$642	\$504	\$352
Revenue Collected During FY 07:	\$335,696	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$334,118	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$322	\$705	\$543
Per Capita Expenditures:	\$321	\$667	\$526
Revenues over (under) Expenditures:	\$1,578	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	94.10%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$314,418	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$302	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$140,922	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$177,766	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$847,129	\$7,233,139	\$1,769,840
Per Capita Debt:	\$814	\$1,147	\$512
General Obligation Debt over EAV:	6.34%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,363,174	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,309	\$1,251	\$964
Revenue Collected During FY 07:	\$187,654	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$234,527	\$2,265,573	\$984,738
Per Capita Revenue:	\$180	\$425	\$269
Per Capita Expenditures:	\$225	\$382	\$256
Operating Income (loss):	-\$46,873	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	561.26%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,316,301	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,264	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Merrionette Park Village**

Unit Code: **016/355/32**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,414,725

Equalized Assessed Valuation:

\$47,638,686

Population:

2,047

Employees:

Full Time:

Part Time:

99

Salaries Paid:

\$864,094

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$249,343	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$122	\$504	\$352
Revenue Collected During FY 07:	\$1,659,535	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,873,256	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$811	\$705	\$543
Per Capita Expenditures:	\$915	\$667	\$526
Revenues over (under) Expenditures:	-\$213,721	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	17.99%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$336,970	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$165	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$156,440	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$383,555	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,179,898	\$7,233,139	\$1,769,840
Per Capita Debt:	\$576	\$1,147	\$512
General Obligation Debt over EAV:	2.14%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$889,959	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$435	\$1,251	\$964
Revenue Collected During FY 07:	\$391,648	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$238,098	\$2,265,573	\$984,738
Per Capita Revenue:	\$191	\$425	\$269
Per Capita Expenditures:	\$116	\$382	\$256
Operating Income (loss):	\$153,550	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	369.39%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$879,509	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$430	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Metamora Village**

Unit Code: **102/045/32**

County: **WOODFORD**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,250,500

Equalized Assessed Valuation:

\$43,879,202

Population:

3,195

Employees:

Full Time:

10

Part Time:

8

Salaries Paid:

\$557,850

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,730,089	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$541	\$504	\$352
Revenue Collected During FY 07:	\$1,382,124	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,547,105	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$433	\$705	\$543
Per Capita Expenditures:	\$484	\$667	\$526
Revenues over (under) Expenditures:	-\$164,981	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	105.62%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,634,043	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$511	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$904,842	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$831,489	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,686,853	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,467	\$1,147	\$512
General Obligation Debt over EAV:	0.40%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,649,465	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,142	\$1,251	\$964
Revenue Collected During FY 07:	\$1,089,763	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,107,905	\$2,265,573	\$984,738
Per Capita Revenue:	\$341	\$425	\$269
Per Capita Expenditures:	\$347	\$382	\$256
Operating Income (loss):	-\$18,142	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	328.61%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,640,667	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,139	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Metcalf Village**

Unit Code: **023/030/32** County: **EDGAR**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$110,160**

Equalized Assessed Valuation: **\$491,814**

Population: **213**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$14,035**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$67,647	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$318	\$626	\$410
Revenue Collected During FY 07:	\$42,585	\$238,534	\$106,702
Expenditures During FY 07:	\$40,768	\$214,348	\$98,263
Per Capita Revenue:	\$200	\$560	\$265
Per Capita Expenditures:	\$191	\$503	\$242
Revenues over (under) Expenditures:	\$1,817	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	170.39%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$69,464	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$326	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$19,993	\$2,848	\$
Total Unreserved Funds:	\$49,471	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$30,420	\$367,655	\$31,000
Per Capita Debt:	\$143	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$33,278	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$156	\$2,082	\$714
Revenue Collected During FY 07:	\$25,906	\$192,670	\$73,226
Expenditures During FY 07:	\$26,215	\$188,012	\$78,194
Per Capita Revenue:	\$122	\$488	\$184
Per Capita Expenditures:	\$123	\$486	\$201
Operating Income (loss):	-\$309	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	125.76%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$32,969	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$155	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Metropolis City**

Unit Code: **061/020/30**

County: **MASSAC**

Fiscal Year End:

6/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$44,661,409

Equalized Assessed Valuation:

\$52,196,336

Population:

6,482

Employees:

Full Time:

110

Part Time:

39

Salaries Paid:

\$4,331,010

Blended Component Units

Number Submitted = 2

Foreign Fire Insurance Board

Municipal Airport

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$8,595,507	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,326	\$504	\$352
Revenue Collected During FY 07:	\$13,194,757	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$10,490,565	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$2,036	\$705	\$543
Per Capita Expenditures:	\$1,618	\$667	\$526
Revenues over (under) Expenditures:	\$2,704,192	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	107.78%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$11,306,290	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,744	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,463,917	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$11,736,129	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$13,400,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$2,067	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$23,357,688	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$3,603	\$1,251	\$964
Revenue Collected During FY 07:	\$7,709,446	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$8,326,387	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,189	\$425	\$269
Per Capita Expenditures:	\$1,285	\$382	\$256
Operating Income (loss):	-\$616,941	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	295.05%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$24,566,670	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$3,790	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Middletown Village**

Unit Code: **054/045/32**

County: **LOGAN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$362,000

Equalized Assessed Valuation:

\$2,573,155

Population:

434

Employees:

Full Time:

Part Time:

5

Salaries Paid:

\$17,733

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$209,354	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$482	\$626	\$410
Revenue Collected During FY 07:	\$78,846	\$238,534	\$106,702
Expenditures During FY 07:	\$55,033	\$214,348	\$98,263
Per Capita Revenue:	\$182	\$560	\$265
Per Capita Expenditures:	\$127	\$503	\$242
Revenues over (under) Expenditures:	\$23,813	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	423.69%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$233,167	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$537	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$233,167	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$150,412	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$347	\$2,082	\$714
Revenue Collected During FY 07:	\$40,687	\$192,670	\$73,226
Expenditures During FY 07:	\$39,751	\$188,012	\$78,194
Per Capita Revenue:	\$94	\$488	\$184
Per Capita Expenditures:	\$92	\$486	\$201
Operating Income (loss):	\$936	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	380.74%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$151,348	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$349	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Midlothian Village**

Unit Code: **016/360/32**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$17,924,697

Equalized Assessed Valuation:

\$221,165,236

Population:

13,949

Employees:

Full Time:

84

Part Time:

57

Salaries Paid:

\$4,794,467

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	-\$440,249	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	-\$32	\$504	\$352
Revenue Collected During FY 07:	\$7,619,342	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$8,746,008	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$546	\$705	\$543
Per Capita Expenditures:	\$627	\$667	\$526
Revenues over (under) Expenditures:	-\$1,126,666	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	-15.87%	92.67%	70.72%
Ending Fund Balance for FY 07:	-\$1,388,205	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	-\$100	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$3,039,672	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,387,229	\$7,233,139	\$1,769,840
Per Capita Debt:	\$171	\$1,147	\$512
General Obligation Debt over EAV:	0.19%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,436,471	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$390	\$1,251	\$964
Revenue Collected During FY 07:	\$1,873,873	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,058,671	\$2,265,573	\$984,738
Per Capita Revenue:	\$134	\$425	\$269
Per Capita Expenditures:	\$148	\$382	\$256
Operating Income (loss):	-\$184,798	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	255.10%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$5,251,673	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$376	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Milan Village**

Unit Code: **081/045/32**

County: **ROCK ISLAN**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,821,780

Equalized Assessed Valuation:

\$66,946,774

Population:

5,348

Employees:

Full Time:

46

Part Time:

6

Salaries Paid:

\$2,115,360

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,535,152	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$474	\$504	\$352
Revenue Collected During FY 07:	\$5,802,104	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$5,368,176	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,085	\$705	\$543
Per Capita Expenditures:	\$1,004	\$667	\$526
Revenues over (under) Expenditures:	\$433,928	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	54.05%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,901,576	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$543	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,291,595	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,257,701	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,924,527	\$7,233,139	\$1,769,840
Per Capita Debt:	\$921	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,926,577	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,108	\$1,251	\$964
Revenue Collected During FY 07:	\$1,270,762	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,505,793	\$2,265,573	\$984,738
Per Capita Revenue:	\$238	\$425	\$269
Per Capita Expenditures:	\$282	\$382	\$256
Operating Income (loss):	-\$235,031	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	393.12%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$5,919,501	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,107	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Milford Village**

Unit Code: **038/075/32** County: **IROQUOIS**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,282,376**

Equalized Assessed Valuation: **\$7,564,445**

Population: **1,369**

Employees:

Full Time: **6**

Part Time: **8**

Salaries Paid: **\$237,214**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$309,761	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$226	\$504	\$352
Revenue Collected During FY 07:	\$443,562	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$386,668	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$324	\$705	\$543
Per Capita Expenditures:	\$282	\$667	\$526
Revenues over (under) Expenditures:	\$56,894	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	94.82%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$366,655	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$268	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$366,655	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$155,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$113	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$329,419	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$241	\$1,251	\$964
Revenue Collected During FY 07:	\$1,231,112	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,028,119	\$2,265,573	\$984,738
Per Capita Revenue:	\$899	\$425	\$269
Per Capita Expenditures:	\$751	\$382	\$256
Operating Income (loss):	\$202,993	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	51.79%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$532,412	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$389	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mill Creek Village**

Unit Code: **091/035/32**

County: **UNION**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$24,650

Equalized Assessed Valuation:

\$204,715

Population:

76

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$25,019	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$329	\$626	\$410
Revenue Collected During FY 07:	\$14,419	\$238,534	\$106,702
Expenditures During FY 07:	\$18,492	\$214,348	\$98,263
Per Capita Revenue:	\$190	\$560	\$265
Per Capita Expenditures:	\$243	\$503	\$242
Revenues over (under) Expenditures:	-\$4,073	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	113.27%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$20,946	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$276	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,158	\$2,848	\$
Total Unreserved Funds:	\$27,315	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mill Shoals Village**

Unit Code: **097/035/32**

County: **WHITE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$165,500

Equalized Assessed Valuation:

\$596,747

Population:

250

Employees:

Full Time:

Part Time:

5

Salaries Paid:

\$22,267

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$119,217	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$477	\$626	\$410
Revenue Collected During FY 07:	\$48,040	\$238,534	\$106,702
Expenditures During FY 07:	\$36,870	\$214,348	\$98,263
Per Capita Revenue:	\$192	\$560	\$265
Per Capita Expenditures:	\$147	\$503	\$242
Revenues over (under) Expenditures:	\$11,170	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	350.86%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$129,361	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$517	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$94,126	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$149,978	\$367,655	\$31,000
Per Capita Debt:	\$600	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$982,047	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$3,928	\$2,082	\$714
Revenue Collected During FY 07:	\$70,395	\$192,670	\$73,226
Expenditures During FY 07:	\$103,234	\$188,012	\$78,194
Per Capita Revenue:	\$282	\$488	\$184
Per Capita Expenditures:	\$413	\$486	\$201
Operating Income (loss):	-\$32,839	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	919.47%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$949,208	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$3,797	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Millbrook Village**

Unit Code: **047/012/32**

County: **KENDALL**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$30,800

Equalized Assessed Valuation:

\$6,285,554

Population:

287

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$125,110	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$436	\$626	\$410
Revenue Collected During FY 07:	\$75,049	\$238,534	\$106,702
Expenditures During FY 07:	\$16,846	\$214,348	\$98,263
Per Capita Revenue:	\$261	\$560	\$265
Per Capita Expenditures:	\$59	\$503	\$242
Revenues over (under) Expenditures:	\$58,203	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	1088.17%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$183,313	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$639	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$183,313	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Milledgeville Village**

Unit Code: **008/020/32**

County: **CARROLL**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,464,320

Equalized Assessed Valuation:

\$7,856,471

Population:

944

Employees:

Full Time:

5

Part Time:

7

Salaries Paid:

\$183,930

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$167,478	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$177	\$626	\$410
Revenue Collected During FY 07:	\$367,890	\$238,534	\$106,702
Expenditures During FY 07:	\$402,309	\$214,348	\$98,263
Per Capita Revenue:	\$390	\$560	\$265
Per Capita Expenditures:	\$426	\$503	\$242
Revenues over (under) Expenditures:	-\$34,419	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	32.60%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$131,151	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$139	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$227,298	\$34,107	\$
Total Unrestricted Net Assets:	\$113,928	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$400,012	\$367,655	\$31,000
Per Capita Debt:	\$424	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,103,830	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,169	\$2,082	\$714
Revenue Collected During FY 07:	\$259,830	\$192,670	\$73,226
Expenditures During FY 07:	\$266,192	\$188,012	\$78,194
Per Capita Revenue:	\$275	\$488	\$184
Per Capita Expenditures:	\$282	\$486	\$201
Operating Income (loss):	-\$6,362	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	423.43%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,127,142	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,194	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Millington Village**

Unit Code: **047/015/32**

County: **KENDALL**

Fiscal Year End:

3/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$283,017

Equalized Assessed Valuation:

\$4,975,675

Population:

590

Employees:

Full Time:

Part Time:

8

Salaries Paid:

\$16,065

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$56,195	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$95	\$626	\$410
Revenue Collected During FY 07:	\$115,134	\$238,534	\$106,702
Expenditures During FY 07:	\$72,930	\$214,348	\$98,263
Per Capita Revenue:	\$195	\$560	\$265
Per Capita Expenditures:	\$124	\$503	\$242
Revenues over (under) Expenditures:	\$42,204	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	134.92%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$98,399	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$167	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$119,252	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Millstadt Village**

Unit Code: **088/095/32**

County: **ST. CLAIR**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,657,921

Equalized Assessed Valuation:

\$65,003,115

Population:

3,574

Employees:

Full Time:

17

Part Time:

57

Salaries Paid:

\$776,094

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$861,069	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$241	\$504	\$352
Revenue Collected During FY 07:	\$1,890,098	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,650,467	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$529	\$705	\$543
Per Capita Expenditures:	\$462	\$667	\$526
Revenues over (under) Expenditures:	\$239,631	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	66.71%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,101,025	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$308	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,422,641	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$668,340	\$7,233,139	\$1,769,840
Per Capita Debt:	\$187	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,174,068	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,168	\$1,251	\$964
Revenue Collected During FY 07:	\$1,252,974	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,149,661	\$2,265,573	\$984,738
Per Capita Revenue:	\$351	\$425	\$269
Per Capita Expenditures:	\$322	\$382	\$256
Operating Income (loss):	\$103,313	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	372.06%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$4,277,381	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,197	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Milton Village**

Unit Code: **075/050/32**

County: **PIKE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$16,340

Equalized Assessed Valuation:

\$1,135,874

Population:

275

Employees:

Full Time:

1

Part Time:

2

Salaries Paid:

\$19,280

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$174,352	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$634	\$626	\$410
Revenue Collected During FY 07:	\$63,322	\$238,534	\$106,702
Expenditures During FY 07:	\$51,369	\$214,348	\$98,263
Per Capita Revenue:	\$230	\$560	\$265
Per Capita Expenditures:	\$187	\$503	\$242
Revenues over (under) Expenditures:	\$11,953	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	362.68%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$186,305	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$677	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11	\$34,107	\$
Total Unrestricted Net Assets:	\$186,294	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$8,000	\$367,655	\$31,000
Per Capita Debt:	\$29	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$680,676	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,475	\$2,082	\$714
Revenue Collected During FY 07:	\$64,246	\$192,670	\$73,226
Expenditures During FY 07:	\$63,606	\$188,012	\$78,194
Per Capita Revenue:	\$234	\$488	\$184
Per Capita Expenditures:	\$231	\$486	\$201
Operating Income (loss):	\$640	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1071.15%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$681,316	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,478	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mineral Village**

Unit Code: **006/070/32** County: **BUREAU**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$373,682**

Equalized Assessed Valuation: **\$1,370,834**

Population: **272**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$10,598**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$248,252	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$913	\$626	\$410
Revenue Collected During FY 07:	\$61,139	\$238,534	\$106,702
Expenditures During FY 07:	\$63,691	\$214,348	\$98,263
Per Capita Revenue:	\$225	\$560	\$265
Per Capita Expenditures:	\$234	\$503	\$242
Revenues over (under) Expenditures:	-\$2,552	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	385.77%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$245,700	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$903	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$245,700	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$41,572	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$153	\$2,082	\$714
Revenue Collected During FY 07:	\$31,689	\$192,670	\$73,226
Expenditures During FY 07:	\$16,915	\$188,012	\$78,194
Per Capita Revenue:	\$117	\$488	\$184
Per Capita Expenditures:	\$62	\$486	\$201
Operating Income (loss):	\$14,774	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	333.11%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$56,346	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$207	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Minier Village**

Unit Code: **090/055/32**

County: **TAZEWELL**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,436,222

Equalized Assessed Valuation:

\$15,840,424

Population:

1,244

Employees:

Full Time:

6

Part Time:

10

Salaries Paid:

\$357,735

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,280,245	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,029	\$504	\$352
Revenue Collected During FY 07:	\$653,787	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$587,521	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$526	\$705	\$543
Per Capita Expenditures:	\$472	\$667	\$526
Revenues over (under) Expenditures:	\$66,266	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	229.26%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,346,962	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,083	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$355,828	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,191,454	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,651,032	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,327	\$1,251	\$964
Revenue Collected During FY 07:	\$259,018	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$302,670	\$2,265,573	\$984,738
Per Capita Revenue:	\$208	\$425	\$269
Per Capita Expenditures:	\$243	\$382	\$256
Operating Income (loss):	-\$43,652	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	530.92%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,606,929	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,292	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Minonk City**

Unit Code: **102/050/30**

County: **WOODFORD**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,371,719

Equalized Assessed Valuation:

\$20,433,000

Population:

2,200

Employees:

Full Time:

14

Part Time:

44

Salaries Paid:

\$594,690

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,546,286	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$703	\$504	\$352
Revenue Collected During FY 07:	\$1,417,249	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,209,625	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$644	\$705	\$543
Per Capita Expenditures:	\$550	\$667	\$526
Revenues over (under) Expenditures:	\$207,624	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	145.00%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,753,910	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$797	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	-\$343,872	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,825,381	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$797,167	\$7,233,139	\$1,769,840
Per Capita Debt:	\$362	\$1,147	\$512
General Obligation Debt over EAV:	0.64%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,381,495	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$628	\$1,251	\$964
Revenue Collected During FY 07:	\$680,376	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$610,087	\$2,265,573	\$984,738
Per Capita Revenue:	\$309	\$425	\$269
Per Capita Expenditures:	\$277	\$382	\$256
Operating Income (loss):	\$70,289	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	237.96%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,451,784	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$660	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Minooka Village**

Unit Code: **032/060/32**

County: **GRUNDY**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$15,187,490

Equalized Assessed Valuation:

\$269,860,942

Population:

7,695

Employees:

Full Time:

37

Part Time:

1

Salaries Paid:

\$1,887,410

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$9,125,882	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,186	\$504	\$352
Revenue Collected During FY 07:	\$6,401,034	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$5,139,652	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$832	\$705	\$543
Per Capita Expenditures:	\$668	\$667	\$526
Revenues over (under) Expenditures:	\$1,261,382	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	190.21%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$9,776,085	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,270	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,504,547	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$16,232,774	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$17,101,104	\$7,233,139	\$1,769,840
Per Capita Debt:	\$2,222	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,566,893	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$723	\$1,251	\$964
Revenue Collected During FY 07:	\$2,675,337	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$3,380,889	\$2,265,573	\$984,738
Per Capita Revenue:	\$348	\$425	\$269
Per Capita Expenditures:	\$439	\$382	\$256
Operating Income (loss):	-\$705,552	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	113.42%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,834,726	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$498	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Modesto Village**

Unit Code: **056/070/32**

County: **MACOUPIN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$200,000

Equalized Assessed Valuation:

\$1,578,510

Population:

300

Employees:

Full Time:

1

Part Time:

2

Salaries Paid:

\$21,170

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$177,881	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$593	\$626	\$410
Revenue Collected During FY 07:	\$69,126	\$238,534	\$106,702
Expenditures During FY 07:	\$35,043	\$214,348	\$98,263
Per Capita Revenue:	\$230	\$560	\$265
Per Capita Expenditures:	\$117	\$503	\$242
Revenues over (under) Expenditures:	\$34,083	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	604.87%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$211,964	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$707	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,318	\$34,107	\$
Total Unrestricted Net Assets:	\$174,646	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$75,171	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$251	\$2,082	\$714
Revenue Collected During FY 07:	\$29,172	\$192,670	\$73,226
Expenditures During FY 07:	\$32,497	\$188,012	\$78,194
Per Capita Revenue:	\$97	\$488	\$184
Per Capita Expenditures:	\$108	\$486	\$201
Operating Income (loss):	-\$3,325	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	221.09%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$71,846	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$239	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mokena Village**

Unit Code: **099/070/32**

County: **WILL**

Fiscal Year End:

6/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$31,838,021

Equalized Assessed Valuation:

\$649,822,299

Population:

18,669

Employees:

Full Time:

82

Part Time:

10

Salaries Paid:

\$5,042,075

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$3,416,372	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$183	\$504	\$352
Revenue Collected During FY 07:	\$9,214,658	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$8,776,303	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$494	\$705	\$543
Per Capita Expenditures:	\$470	\$667	\$526
Revenues over (under) Expenditures:	\$438,355	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	41.07%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,604,727	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$193	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,223,758	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$3,303,659	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$15,225,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$816	\$1,147	\$512
General Obligation Debt over EAV:	2.01%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$19,164,727	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,027	\$1,251	\$964
Revenue Collected During FY 07:	\$5,955,930	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$6,365,410	\$2,265,573	\$984,738
Per Capita Revenue:	\$319	\$425	\$269
Per Capita Expenditures:	\$341	\$382	\$256
Operating Income (loss):	-\$409,480	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	349.93%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$22,274,313	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,193	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Moline City**

Unit Code: **081/050/30**

County: **ROCK ISLAN**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$134,450,462

Equalized Assessed Valuation:

\$715,253,556

Population:

43,768

Employees:

Full Time:

420

Part Time:

30

Salaries Paid:

\$24,765,114

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$15,805,372	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$361	\$409	\$353
Revenue Collected During FY 07:	\$52,421,449	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$48,567,108	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$1,198	\$860	\$843
Per Capita Expenditures:	\$1,110	\$825	\$810
Revenues over (under) Expenditures:	\$3,854,341	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	36.43%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$17,694,634	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$404	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,825,048	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	-\$7,485,636	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$114,295,189	\$65,742,574	\$41,290,999
Per Capita Debt:	\$2,611	\$1,242	\$972
General Obligation Debt over EAV:	12.81%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$74,131,466	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$1,694	\$1,159	\$985
Revenue Collected During FY 07:	\$13,928,745	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$13,971,022	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$318	\$296	\$246
Per Capita Expenditures:	\$319	\$270	\$220
Operating Income (loss):	-\$42,277	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	531.56%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$74,264,409	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$1,697	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Momence City

Unit Code: 046/070/30

County: KANKAKEE

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,640,175

Equalized Assessed Valuation:

\$48,776,566

Population:

3,045

Employees:

Full Time:

19

Part Time:

6

Salaries Paid:

\$824,095

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$791,346	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$260	\$504	\$352
Revenue Collected During FY 07:	\$1,654,605	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,602,722	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$543	\$705	\$543
Per Capita Expenditures:	\$526	\$667	\$526
Revenues over (under) Expenditures:	\$51,883	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	52.61%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$843,229	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$277	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$159,552	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$683,679	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,499,913	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,149	\$1,251	\$964
Revenue Collected During FY 07:	\$1,273,796	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,010,988	\$2,265,573	\$984,738
Per Capita Revenue:	\$418	\$425	\$269
Per Capita Expenditures:	\$332	\$382	\$256
Operating Income (loss):	\$262,808	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	381.36%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,855,544	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,266	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Monee Village**

Unit Code: **099/075/32**

County: **WILL**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,942,750

Equalized Assessed Valuation:

\$100,478,429

Population:

4,271

Employees:

Full Time:

22

Part Time:

25

Salaries Paid:

\$1,193,563

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,076,112	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$720	\$504	\$352
Revenue Collected During FY 07:	\$5,551,581	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$4,756,820	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,300	\$705	\$543
Per Capita Expenditures:	\$1,114	\$667	\$526
Revenues over (under) Expenditures:	\$794,761	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	81.38%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,870,873	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$906	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$3,913,342	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$9,170,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$2,147	\$1,147	\$512
General Obligation Debt over EAV:	1.82%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,133,890	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$968	\$1,251	\$964
Revenue Collected During FY 07:	\$781,509	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$512,272	\$2,265,573	\$984,738
Per Capita Revenue:	\$183	\$425	\$269
Per Capita Expenditures:	\$120	\$382	\$256
Operating Income (loss):	\$269,237	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	859.53%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$4,403,127	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,031	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Monmouth City**

Unit Code: **094/025/30** County: **WARREN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,920,200**

Equalized Assessed Valuation: **\$60,296,505**

Population: **9,842**

Employees:

Full Time: **58**

Part Time: **12**

Salaries Paid: **\$2,535,804**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$6,650,359	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$676	\$504	\$352
Revenue Collected During FY 07:	\$6,907,447	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$5,926,731	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$702	\$705	\$543
Per Capita Expenditures:	\$602	\$667	\$526
Revenues over (under) Expenditures:	\$980,716	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	128.77%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$7,632,020	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$775	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$201,560	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$4,642,232	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$32,221,596	\$7,233,139	\$1,769,840
Per Capita Debt:	\$3,274	\$1,147	\$512
General Obligation Debt over EAV:	26.57%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,380,878	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$140	\$1,251	\$964
Revenue Collected During FY 07:	\$3,702,108	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$3,859,276	\$2,265,573	\$984,738
Per Capita Revenue:	\$376	\$425	\$269
Per Capita Expenditures:	\$392	\$382	\$256
Operating Income (loss):	-\$157,168	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	573.50%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$22,132,953	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,249	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Monroe Center Village**

Unit Code: **071/054/32**

County: **OGLE**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$66,350

Equalized Assessed Valuation:

\$6,890,748

Population:

494

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$4,200

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$89,486	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$181	\$626	\$410
Revenue Collected During FY 07:	\$107,505	\$238,534	\$106,702
Expenditures During FY 07:	\$72,335	\$214,348	\$98,263
Per Capita Revenue:	\$218	\$560	\$265
Per Capita Expenditures:	\$146	\$503	\$242
Revenues over (under) Expenditures:	\$35,170	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	172.33%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$124,656	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$252	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$124,656	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Montgomery Village**

Unit Code: **045/065/32**

County: **KANE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$32,979,690

Equalized Assessed Valuation:

\$411,994,821

Population:

14,400

Employees:

Full Time:

55

Part Time:

5

Salaries Paid:

\$3,757,865

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$4,403,365	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$306	\$504	\$352
Revenue Collected During FY 07:	\$8,168,777	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$8,491,868	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$567	\$705	\$543
Per Capita Expenditures:	\$590	\$667	\$526
Revenues over (under) Expenditures:	-\$323,091	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	49.23%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$4,180,274	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$290	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,490,523	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$9,176,185	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$19,913,439	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,383	\$1,147	\$512
General Obligation Debt over EAV:	0.19%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$16,912,950	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,175	\$1,251	\$964
Revenue Collected During FY 07:	\$3,647,287	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$3,701,562	\$2,265,573	\$984,738
Per Capita Revenue:	\$253	\$425	\$269
Per Capita Expenditures:	\$257	\$382	\$256
Operating Income (loss):	-\$54,275	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	455.45%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$16,858,675	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,171	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Monticello City**

Unit Code: **074/045/30** County: **PIATT**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,719,818**

Equalized Assessed Valuation: **\$87,406,033**

Population: **5,138**

Employees:

Full Time: **30**

Part Time: **120**

Salaries Paid: **\$1,525,160**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,821,432	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$549	\$504	\$352
Revenue Collected During FY 07:	\$3,741,015	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,089,704	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$728	\$705	\$543
Per Capita Expenditures:	\$601	\$667	\$526
Revenues over (under) Expenditures:	\$651,311	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	114.61%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,540,981	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$689	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$3,540,981	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$283,150	\$7,233,139	\$1,769,840
Per Capita Debt:	\$55	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,350,789	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$458	\$1,251	\$964
Revenue Collected During FY 07:	\$1,184,932	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$945,251	\$2,265,573	\$984,738
Per Capita Revenue:	\$231	\$425	\$269
Per Capita Expenditures:	\$184	\$382	\$256
Operating Income (loss):	\$239,681	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	279.21%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,639,220	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$514	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Montrose Village**

Unit Code: **025/040/32**

County: **EFFINGHAM**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$568,500

Equalized Assessed Valuation:

\$1,679,253

Population:

260

Employees:

Full Time:

2

Part Time:

9

Salaries Paid:

\$50,518

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$183,552	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$706	\$626	\$410
Revenue Collected During FY 07:	\$112,491	\$238,534	\$106,702
Expenditures During FY 07:	\$120,623	\$214,348	\$98,263
Per Capita Revenue:	\$433	\$560	\$265
Per Capita Expenditures:	\$464	\$503	\$242
Revenues over (under) Expenditures:	-\$8,132	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	148.74%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$179,420	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$690	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$179,420	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$292,750	\$367,655	\$31,000
Per Capita Debt:	\$1,126	\$785	\$104
General Obligation Debt over EAV:	4.33%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,425,851	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$5,484	\$2,082	\$714
Revenue Collected During FY 07:	\$65,194	\$192,670	\$73,226
Expenditures During FY 07:	\$96,252	\$188,012	\$78,194
Per Capita Revenue:	\$251	\$488	\$184
Per Capita Expenditures:	\$370	\$486	\$201
Operating Income (loss):	-\$31,058	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1444.95%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,390,793	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$5,349	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Morris City**

Unit Code: **032/065/30** County: **GRUNDY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,701,946**

Equalized Assessed Valuation: **\$261,295,593**

Population: **12,257**

Employees:

Full Time: **75**

Part Time: **24**

Salaries Paid: **\$4,083,566**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$15,199,663	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,240	\$504	\$352
Revenue Collected During FY 07:	\$13,700,144	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$10,928,320	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,118	\$705	\$543
Per Capita Expenditures:	\$892	\$667	\$526
Revenues over (under) Expenditures:	\$2,771,824	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	135.17%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$14,771,487	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,205	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$7,254,486	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$6,438,211	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$8,964,465	\$7,233,139	\$1,769,840
Per Capita Debt:	\$731	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$19,765,550	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,613	\$1,251	\$964
Revenue Collected During FY 07:	\$7,529,692	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$3,778,701	\$2,265,573	\$984,738
Per Capita Revenue:	\$614	\$425	\$269
Per Capita Expenditures:	\$308	\$382	\$256
Operating Income (loss):	\$3,750,991	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	865.08%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$32,688,649	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,667	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Morrison City**

Unit Code: **098/040/30**

County: **WHITESIDE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,475,776

Equalized Assessed Valuation:

\$41,792,706

Population:

4,359

Employees:

Full Time:

18

Part Time:

4

Salaries Paid:

\$1,119,920

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,669,885	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$612	\$504	\$352
Revenue Collected During FY 07:	\$2,400,079	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,391,765	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$551	\$705	\$543
Per Capita Expenditures:	\$549	\$667	\$526
Revenues over (under) Expenditures:	\$8,314	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	117.80%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,817,601	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$646	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,096,045	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,703,949	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$97,288	\$7,233,139	\$1,769,840
Per Capita Debt:	\$22	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,965,178	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$451	\$1,251	\$964
Revenue Collected During FY 07:	\$627,140	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$661,774	\$2,265,573	\$984,738
Per Capita Revenue:	\$144	\$425	\$269
Per Capita Expenditures:	\$152	\$382	\$256
Operating Income (loss):	-\$34,634	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	287.85%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,904,927	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$437	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Morrisonville Village**

Unit Code: **011/035/32**

County: **CHRISTIAN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,447,500

Equalized Assessed Valuation:

\$7,819,487

Population:

1,068

Employees:

Full Time:

6

Part Time:

7

Salaries Paid:

\$192,378

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$101,557	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$95	\$504	\$352
Revenue Collected During FY 07:	\$409,307	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$359,268	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$383	\$705	\$543
Per Capita Expenditures:	\$336	\$667	\$526
Revenues over (under) Expenditures:	\$50,039	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	42.20%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$151,596	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$142	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$58,970	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$92,626	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$13,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$12	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,654,674	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,549	\$1,251	\$964
Revenue Collected During FY 07:	\$254,225	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$295,853	\$2,265,573	\$984,738
Per Capita Revenue:	\$238	\$425	\$269
Per Capita Expenditures:	\$277	\$382	\$256
Operating Income (loss):	-\$41,628	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	545.22%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,613,046	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,510	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Morton Village**

Unit Code: **090/060/32** County: **TAZEWELL**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,835,459**

Equalized Assessed Valuation: **\$350,932,073**

Population: **16,700**

Employees:

Full Time: **82**

Part Time: **14**

Salaries Paid: **\$4,280,767**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$7,606,836	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$455	\$504	\$352
Revenue Collected During FY 07:	\$9,341,919	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$9,840,165	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$559	\$705	\$543
Per Capita Expenditures:	\$589	\$667	\$526
Revenues over (under) Expenditures:	-\$498,246	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	72.37%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$7,121,177	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$426	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,950,589	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$4,658,046	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$26,021,438	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,558	\$1,251	\$964
Revenue Collected During FY 07:	\$16,269,588	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$13,266,566	\$2,265,573	\$984,738
Per Capita Revenue:	\$974	\$425	\$269
Per Capita Expenditures:	\$794	\$382	\$256
Operating Income (loss):	\$3,003,022	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	291.76%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$38,706,701	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,318	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Morton Grove Village**

Unit Code: **016/365/32**

County: **COOK**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$56,351,995

Equalized Assessed Valuation:

\$807,871,893

Population:

22,451

Employees:

Full Time:

161

Part Time:

40

Salaries Paid:

\$14,035,607

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$14,642,430	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$652	\$504	\$352
Revenue Collected During FY 07:	\$28,331,729	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$27,630,407	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,262	\$705	\$543
Per Capita Expenditures:	\$1,231	\$667	\$526
Revenues over (under) Expenditures:	\$701,322	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	88.34%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$24,408,361	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,087	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,320,956	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$15,865,423	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$31,895,863	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,421	\$1,147	\$512
General Obligation Debt over EAV:	2.29%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,949,779	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$87	\$1,251	\$964
Revenue Collected During FY 07:	\$4,435,147	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$4,047,889	\$2,265,573	\$984,738
Per Capita Revenue:	\$198	\$425	\$269
Per Capita Expenditures:	\$180	\$382	\$256
Operating Income (loss):	\$387,258	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	57.73%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,337,037	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$104	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mound Station Village**

Unit Code: **005/010/32**

County: **BROWN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$37,703

Equalized Assessed Valuation:

\$546,993

Population:

225

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$2,274

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$53,253	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$237	\$626	\$410
Revenue Collected During FY 07:	\$28,092	\$238,534	\$106,702
Expenditures During FY 07:	\$21,178	\$214,348	\$98,263
Per Capita Revenue:	\$125	\$560	\$265
Per Capita Expenditures:	\$94	\$503	\$242
Revenues over (under) Expenditures:	\$6,914	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	312.50%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$66,182	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$294	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,494	\$34,107	\$
Total Unrestricted Net Assets:	\$26,430	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$9,620	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$43	\$2,082	\$714
Revenue Collected During FY 07:	\$33,661	\$192,670	\$73,226
Expenditures During FY 07:	\$16,524	\$188,012	\$78,194
Per Capita Revenue:	\$150	\$488	\$184
Per Capita Expenditures:	\$73	\$486	\$201
Operating Income (loss):	\$17,137	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	161.93%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$26,757	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$119	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mounds City**

Unit Code: **077/020/30**

County: **PULASKI**

Fiscal Year End:

6/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,663,770

Equalized Assessed Valuation:

\$2,141,302

Population:

1,035

Employees:

Full Time:

7

Part Time:

68

Salaries Paid:

\$257,768

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$128,572	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$124	\$504	\$352
Revenue Collected During FY 07:	\$398,964	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$324,352	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$385	\$705	\$543
Per Capita Expenditures:	\$313	\$667	\$526
Revenues over (under) Expenditures:	\$74,612	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	45.96%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$149,066	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$144	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$240,102	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$93,742	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$876,554	\$7,233,139	\$1,769,840
Per Capita Debt:	\$847	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$292,491	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$283	\$1,251	\$964
Revenue Collected During FY 07:	\$955,822	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$485,808	\$2,265,573	\$984,738
Per Capita Revenue:	\$923	\$425	\$269
Per Capita Expenditures:	\$469	\$382	\$256
Operating Income (loss):	\$470,014	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	149.10%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$724,361	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$700	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Moweaqua Village**

Unit Code: **086/025/32**

County: **SHELBY**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,830,249

Equalized Assessed Valuation:

\$16,345,197

Population:

1,923

Employees:

Full Time:

11

Part Time:

34

Salaries Paid:

\$484,632

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$874,545	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$455	\$504	\$352
Revenue Collected During FY 07:	\$716,780	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$743,496	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$373	\$705	\$543
Per Capita Expenditures:	\$387	\$667	\$526
Revenues over (under) Expenditures:	-\$26,716	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	114.03%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$847,829	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$441	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$538,053	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$309,776	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,069,889	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,076	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,744,416	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,427	\$1,251	\$964
Revenue Collected During FY 07:	\$851,508	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$819,089	\$2,265,573	\$984,738
Per Capita Revenue:	\$443	\$425	\$269
Per Capita Expenditures:	\$426	\$382	\$256
Operating Income (loss):	\$32,419	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	339.02%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,776,835	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,444	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mt. Auburn Village**

Unit Code: **011/040/32**

County: **CHRISTIAN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$481,820

Equalized Assessed Valuation:

\$3,897,036

Population:

550

Employees:

Full Time:

1

Part Time:

15

Salaries Paid:

\$71,993

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$131,575	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$239	\$626	\$410
Revenue Collected During FY 07:	\$117,089	\$238,534	\$106,702
Expenditures During FY 07:	\$99,074	\$214,348	\$98,263
Per Capita Revenue:	\$213	\$560	\$265
Per Capita Expenditures:	\$180	\$503	\$242
Revenues over (under) Expenditures:	\$18,015	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	150.99%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$149,590	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$272	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,392	\$34,107	\$
Total Unrestricted Net Assets:	\$113,198	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$452,624	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$823	\$2,082	\$714
Revenue Collected During FY 07:	\$80,002	\$192,670	\$73,226
Expenditures During FY 07:	\$94,408	\$188,012	\$78,194
Per Capita Revenue:	\$145	\$488	\$184
Per Capita Expenditures:	\$172	\$486	\$201
Operating Income (loss):	-\$14,406	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	464.17%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$438,218	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$797	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mt. Carmel City**

Unit Code: **093/025/30**

County: **WABASH**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,068,800

Equalized Assessed Valuation:

\$54,915,111

Population:

8,000

Employees:

Full Time:

65

Part Time:

42

Salaries Paid:

\$2,264,366

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,893,494	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$362	\$504	\$352
Revenue Collected During FY 07:	\$3,775,788	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,791,460	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$472	\$705	\$543
Per Capita Expenditures:	\$474	\$667	\$526
Revenues over (under) Expenditures:	-\$15,672	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	75.32%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,855,822	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$357	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$3,122,047	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,096,393	\$7,233,139	\$1,769,840
Per Capita Debt:	\$387	\$1,147	\$512
General Obligation Debt over EAV:	0.05%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$6,351,324	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$794	\$1,251	\$964
Revenue Collected During FY 07:	\$2,339,749	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,654,047	\$2,265,573	\$984,738
Per Capita Revenue:	\$292	\$425	\$269
Per Capita Expenditures:	\$332	\$382	\$256
Operating Income (loss):	-\$314,298	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	227.46%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$6,037,026	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$755	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mt. Carroll City**

Unit Code: **008/025/30**

County: **CARROLL**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,100,675

Equalized Assessed Valuation:

\$17,191,638

Population:

1,832

Employees:

Full Time:

9

Part Time:

35

Salaries Paid:

\$476,880

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$686,801	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$375	\$504	\$352
Revenue Collected During FY 07:	\$854,963	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$975,652	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$467	\$705	\$543
Per Capita Expenditures:	\$533	\$667	\$526
Revenues over (under) Expenditures:	-\$120,689	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	58.02%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$566,112	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$309	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$573,329	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$320,348	\$7,233,139	\$1,769,840
Per Capita Debt:	\$175	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,198,214	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$654	\$1,251	\$964
Revenue Collected During FY 07:	\$501,390	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$796,538	\$2,265,573	\$984,738
Per Capita Revenue:	\$274	\$425	\$269
Per Capita Expenditures:	\$435	\$382	\$256
Operating Income (loss):	-\$295,148	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	113.37%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$903,066	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$493	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mt. Clare Village**

Unit Code: **056/075/32**

County: **MACOUPIN**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$296,637

Equalized Assessed Valuation:

\$2,596,784

Population:

300

Employees:

Full Time:

1

Part Time:

9

Salaries Paid:

\$61,114

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$173,177	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$577	\$626	\$410
Revenue Collected During FY 07:	\$148,174	\$238,534	\$106,702
Expenditures During FY 07:	\$97,610	\$214,348	\$98,263
Per Capita Revenue:	\$494	\$560	\$265
Per Capita Expenditures:	\$325	\$503	\$242
Revenues over (under) Expenditures:	\$50,564	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	193.70%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$189,068	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$630	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$48,388	\$34,107	\$
Total Unrestricted Net Assets:	\$140,680	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$71,586	\$367,655	\$31,000
Per Capita Debt:	\$239	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$510,226	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,701	\$2,082	\$714
Revenue Collected During FY 07:	\$64,758	\$192,670	\$73,226
Expenditures During FY 07:	\$109,531	\$188,012	\$78,194
Per Capita Revenue:	\$216	\$488	\$184
Per Capita Expenditures:	\$365	\$486	\$201
Operating Income (loss):	-\$44,773	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	456.61%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$500,126	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,667	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mt. Morris Village**

Unit Code: **071/040/32**

County: **OGLE**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,544,647

Equalized Assessed Valuation:

\$32,004,450

Population:

3,013

Employees:

Full Time:

35

Part Time:

7

Salaries Paid:

\$619,195

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$558,593	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$185	\$504	\$352
Revenue Collected During FY 07:	\$1,337,477	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,501,461	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$444	\$705	\$543
Per Capita Expenditures:	\$498	\$667	\$526
Revenues over (under) Expenditures:	-\$163,984	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	28.42%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$426,709	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$142	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$138,991	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$287,717	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$75,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$25	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,760,341	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,912	\$1,251	\$964
Revenue Collected During FY 07:	\$786,437	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$582,066	\$2,265,573	\$984,738
Per Capita Revenue:	\$261	\$425	\$269
Per Capita Expenditures:	\$193	\$382	\$256
Operating Income (loss):	\$204,371	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	1019.23%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$5,932,612	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,969	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mt. Olive City**

Unit Code: **056/080/30**

County: **MACOUPIN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,584,284

Equalized Assessed Valuation:

\$14,624,940

Population:

2,300

Employees:

Full Time:

18

Part Time:

15

Salaries Paid:

\$654,235

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$298,576	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$130	\$504	\$352
Revenue Collected During FY 07:	\$1,312,142	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,330,185	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$570	\$705	\$543
Per Capita Expenditures:	\$578	\$667	\$526
Revenues over (under) Expenditures:	-\$18,043	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	23.82%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$316,898	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$138	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$17,783	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$275,115	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$696,357	\$7,233,139	\$1,769,840
Per Capita Debt:	\$303	\$1,147	\$512
General Obligation Debt over EAV:	4.62%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,456,443	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$633	\$1,251	\$964
Revenue Collected During FY 07:	\$544,638	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$755,800	\$2,265,573	\$984,738
Per Capita Revenue:	\$237	\$425	\$269
Per Capita Expenditures:	\$329	\$382	\$256
Operating Income (loss):	-\$211,162	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	159.95%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,208,916	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$526	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Mt. Prospect Village**

Unit Code: **016/370/32**

County: **COOK**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$92,312,062

Equalized Assessed Valuation:

\$1,597,309,461

Population:

56,265

Employees:

Full Time:

317

Part Time:

25

Salaries Paid:

\$24,603,850

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$14,537,880	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$258	\$409	\$353
Revenue Collected During FY 07:	\$46,462,070	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$45,441,467	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$826	\$860	\$843
Per Capita Expenditures:	\$808	\$825	\$810
Revenues over (under) Expenditures:	\$1,020,603	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	34.20%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$15,542,300	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$276	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,178,963	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$23,151,760	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$38,799,187	\$65,742,574	\$41,290,999
Per Capita Debt:	\$690	\$1,242	\$972
General Obligation Debt over EAV:	2.14%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$24,494,063	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$435	\$1,159	\$985
Revenue Collected During FY 07:	\$10,865,216	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$9,099,144	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$193	\$296	\$246
Per Capita Expenditures:	\$162	\$270	\$220
Operating Income (loss):	\$1,766,072	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	288.72%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$26,270,982	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$467	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mt. Pulaski City**

Unit Code: **054/050/30**

County: **LOGAN**

Fiscal Year End:

5/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,394,760

Equalized Assessed Valuation:

\$16,273,487

Population:

1,700

Employees:

Full Time:

13

Part Time:

3

Salaries Paid:

\$263,687

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$216,087	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$127	\$504	\$352
Revenue Collected During FY 07:	\$621,303	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$558,204	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$365	\$705	\$543
Per Capita Expenditures:	\$328	\$667	\$526
Revenues over (under) Expenditures:	\$63,099	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	50.02%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$279,186	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$164	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$240,950	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$38,236	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$293,283	\$7,233,139	\$1,769,840
Per Capita Debt:	\$173	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$642,099	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$378	\$1,251	\$964
Revenue Collected During FY 07:	\$353,387	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$342,500	\$2,265,573	\$984,738
Per Capita Revenue:	\$208	\$425	\$269
Per Capita Expenditures:	\$201	\$382	\$256
Operating Income (loss):	\$10,887	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	190.65%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$652,986	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$384	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mt. Sterling City**

Unit Code: **005/015/30**

County: **BROWN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,362,937

Equalized Assessed Valuation:

\$13,388,195

Population:

2,070

Employees:

Full Time:

16

Part Time:

4

Salaries Paid:

\$493,049

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$591,461	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$286	\$504	\$352
Revenue Collected During FY 07:	\$1,021,928	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,023,100	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$494	\$705	\$543
Per Capita Expenditures:	\$494	\$667	\$526
Revenues over (under) Expenditures:	-\$1,172	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	56.11%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$574,097	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$277	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$448,612	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$125,485	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$590,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$285	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,831,976	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,851	\$1,251	\$964
Revenue Collected During FY 07:	\$970,069	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,032,887	\$2,265,573	\$984,738
Per Capita Revenue:	\$469	\$425	\$269
Per Capita Expenditures:	\$499	\$382	\$256
Operating Income (loss):	-\$62,818	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	366.48%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,785,350	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,829	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Mt. Vernon City**

Unit Code: **041/035/30**

County: **JEFFERSON**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$20,778,644

Equalized Assessed Valuation:

\$174,670,910

Population:

160,269

Employees:

Full Time:

187

Part Time:

75

Salaries Paid:

\$7,781,409

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$7,922,920	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$49	\$409	\$353
Revenue Collected During FY 07:	\$15,417,334	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$14,386,606	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$96	\$860	\$843
Per Capita Expenditures:	\$90	\$825	\$810
Revenues over (under) Expenditures:	\$1,030,728	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	64.46%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$9,273,878	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$58	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$331,784	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$10,252,863	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,121,541	\$65,742,574	\$41,290,999
Per Capita Debt:	\$7	\$1,242	\$972
General Obligation Debt over EAV:	0.07%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$17,047,692	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$106	\$1,159	\$985
Revenue Collected During FY 07:	\$5,734,290	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$6,443,512	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$36	\$296	\$246
Per Capita Expenditures:	\$40	\$270	\$220
Operating Income (loss):	-\$709,222	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	253.64%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$16,343,036	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$102	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mt. Zion Village**

Unit Code: **055/045/32**

County: **MACON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,854,616

Equalized Assessed Valuation:

\$84,803,174

Population:

4,845

Employees:

Full Time:

23

Part Time:

32

Salaries Paid:

\$903,026

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,645,166	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$546	\$504	\$352
Revenue Collected During FY 07:	\$2,072,428	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,375,573	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$428	\$705	\$543
Per Capita Expenditures:	\$490	\$667	\$526
Revenues over (under) Expenditures:	-\$303,145	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	98.87%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,348,804	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$485	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,090,326	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,905,370	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$504,570	\$7,233,139	\$1,769,840
Per Capita Debt:	\$104	\$1,147	\$512
General Obligation Debt over EAV:	0.32%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,582,961	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$946	\$1,251	\$964
Revenue Collected During FY 07:	\$935,880	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$968,687	\$2,265,573	\$984,738
Per Capita Revenue:	\$193	\$425	\$269
Per Capita Expenditures:	\$200	\$382	\$256
Operating Income (loss):	-\$32,807	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	471.44%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$4,566,824	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$943	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Muddy Village**

Unit Code: **082/030/32** County: **SALINE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$236,000**

Equalized Assessed Valuation: **\$715,251**

Population: **100**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$41,421**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$226,257	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$2,263	\$626	\$410
Revenue Collected During FY 07:	\$163,859	\$238,534	\$106,702
Expenditures During FY 07:	\$116,116	\$214,348	\$98,263
Per Capita Revenue:	\$1,639	\$560	\$265
Per Capita Expenditures:	\$1,161	\$503	\$242
Revenues over (under) Expenditures:	\$47,743	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	212.75%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$247,036	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$2,470	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$123,174	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$195,499	\$367,655	\$31,000
Per Capita Debt:	\$1,955	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$185,551	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,856	\$2,082	\$714
Revenue Collected During FY 07:	\$37,911	\$192,670	\$73,226
Expenditures During FY 07:	\$96,056	\$188,012	\$78,194
Per Capita Revenue:	\$379	\$488	\$184
Per Capita Expenditures:	\$961	\$486	\$201
Operating Income (loss):	-\$58,145	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	177.08%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$170,095	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,701	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mulberry Grove Village**

Unit Code: **003/015/32**

County: **BOND**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$551,838

Equalized Assessed Valuation:

\$3,214,977

Population:

700

Employees:

Full Time:

3

Part Time:

8

Salaries Paid:

\$119,349

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$105,562	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$151	\$626	\$410
Revenue Collected During FY 07:	\$174,791	\$238,534	\$106,702
Expenditures During FY 07:	\$175,461	\$214,348	\$98,263
Per Capita Revenue:	\$250	\$560	\$265
Per Capita Expenditures:	\$251	\$503	\$242
Revenues over (under) Expenditures:	-\$670	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	59.78%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$104,892	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$150	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$104,892	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$786,767	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,124	\$2,082	\$714
Revenue Collected During FY 07:	\$183,166	\$192,670	\$73,226
Expenditures During FY 07:	\$190,116	\$188,012	\$78,194
Per Capita Revenue:	\$262	\$488	\$184
Per Capita Expenditures:	\$272	\$486	\$201
Operating Income (loss):	-\$6,950	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	410.18%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$779,817	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,114	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Muncie Village**

Unit Code: **092/065/32** County: **VERMILION**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$22,800**

Equalized Assessed Valuation: **\$850,327**

Population: **155**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$205,258	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,324	\$626	\$410
Revenue Collected During FY 07:	\$25,061	\$238,534	\$106,702
Expenditures During FY 07:	\$26,379	\$214,348	\$98,263
Per Capita Revenue:	\$162	\$560	\$265
Per Capita Expenditures:	\$170	\$503	\$242
Revenues over (under) Expenditures:	-\$1,318	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	782.56%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$206,431	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,332	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$201,439	\$2,848	\$
Total Unreserved Funds:	\$15,046	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Mundelein Village**

Unit Code: **049/130/32**

County: **LAKE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$53,022,000

Equalized Assessed Valuation:

\$852,237,899

Population:

30,935

Employees:

Full Time:

193

Part Time:

30

Salaries Paid:

\$14,694,104

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$15,571,604	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$503	\$409	\$353
Revenue Collected During FY 07:	\$33,069,874	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$23,952,185	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$1,069	\$860	\$843
Per Capita Expenditures:	\$774	\$825	\$810
Revenues over (under) Expenditures:	\$9,117,689	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	95.28%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$22,821,529	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$738	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,625,537	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$14,310,307	\$8,588,109	\$11,470,800

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$19,881,377	\$65,742,574	\$41,290,999
Per Capita Debt:	\$643	\$1,242	\$972
General Obligation Debt over EAV:	1.93%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$39,703,864	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$1,283	\$1,159	\$985
Revenue Collected During FY 07:	\$7,186,382	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$8,049,192	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$232	\$296	\$246
Per Capita Expenditures:	\$260	\$270	\$220
Operating Income (loss):	-\$862,810	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	482.55%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$38,841,054	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$1,256	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Murphysboro City**

Unit Code: **039/055/30**

County: **JACKSON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,266,138

Equalized Assessed Valuation:

\$59,572,294

Population:

20,166

Employees:

Full Time:

73

Part Time:

12

Salaries Paid:

\$2,569,757

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$388,206	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$19	\$504	\$352
Revenue Collected During FY 07:	\$3,911,316	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$4,278,308	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$194	\$705	\$543
Per Capita Expenditures:	\$212	\$667	\$526
Revenues over (under) Expenditures:	-\$366,992	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	0.50%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$21,214	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$33,844	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$21,214	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$627,514	\$7,233,139	\$1,769,840
Per Capita Debt:	\$31	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,588,470	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$79	\$1,251	\$964
Revenue Collected During FY 07:	\$2,429,079	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,069,286	\$2,265,573	\$984,738
Per Capita Revenue:	\$120	\$425	\$269
Per Capita Expenditures:	\$103	\$382	\$256
Operating Income (loss):	\$359,793	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	94.15%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,948,263	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$97	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Murrayville Village**

Unit Code: **069/040/32**

County: **MORGAN**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$545,200

Equalized Assessed Valuation:

\$4,341,319

Population:

673

Employees:

Full Time:

2

Part Time:

14

Salaries Paid:

\$62,435

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$475,347	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$706	\$626	\$410
Revenue Collected During FY 07:	\$229,109	\$238,534	\$106,702
Expenditures During FY 07:	\$315,084	\$214,348	\$98,263
Per Capita Revenue:	\$340	\$560	\$265
Per Capita Expenditures:	\$468	\$503	\$242
Revenues over (under) Expenditures:	-\$85,975	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	123.58%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$389,372	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$579	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$304,566	\$34,107	\$
Total Unrestricted Net Assets:	\$83,606	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$70,000	\$367,655	\$31,000
Per Capita Debt:	\$104	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$456,409	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$678	\$2,082	\$714
Revenue Collected During FY 07:	\$50,571	\$192,670	\$73,226
Expenditures During FY 07:	\$56,868	\$188,012	\$78,194
Per Capita Revenue:	\$75	\$488	\$184
Per Capita Expenditures:	\$84	\$486	\$201
Operating Income (loss):	-\$6,297	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	791.50%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$450,112	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$669	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Naperville City**

Unit Code: **022/080/30** County: **DUPAGE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$352,749,294**

Equalized Assessed Valuation: **\$6,122,396,965**

Population: **141,698**

Employees:

Full Time: **1,121**

Part Time: **274**

Salaries Paid: **\$84,248,202**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$38,078,000	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$269	\$409	\$353
Revenue Collected During FY 07:	\$108,214,000	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$115,757,000	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$764	\$860	\$843
Per Capita Expenditures:	\$817	\$825	\$810
Revenues over (under) Expenditures:	-\$7,543,000	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	26.22%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$30,346,000	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$214	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$11,685,000	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$41,346,000	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$92,229,728	\$65,742,574	\$41,290,999
Per Capita Debt:	\$651	\$1,242	\$972
General Obligation Debt over EAV:	1.35%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$466,590,000	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$3,293	\$1,159	\$985
Revenue Collected During FY 07:	\$138,418,000	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$134,789,000	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$977	\$296	\$246
Per Capita Expenditures:	\$951	\$270	\$220
Operating Income (loss):	\$3,629,000	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	352.54%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$475,184,000	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$3,353	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Naplate Village**

Unit Code: **050/065/32** County: **LASALLE**

Fiscal Year End: **3/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,833,760**

Equalized Assessed Valuation: **\$3,909,286**

Population: **523**

Employees:

Full Time:

Part Time: **16**

Salaries Paid: **\$48,191**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$101,458	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$194	\$626	\$410
Revenue Collected During FY 07:	\$142,890	\$238,534	\$106,702
Expenditures During FY 07:	\$104,071	\$214,348	\$98,263
Per Capita Revenue:	\$273	\$560	\$265
Per Capita Expenditures:	\$199	\$503	\$242
Revenues over (under) Expenditures:	\$38,819	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	141.50%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$147,259	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$282	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$52,626	\$34,107	\$
Total Unrestricted Net Assets:	\$94,633	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$6,468	\$367,655	\$31,000
Per Capita Debt:	\$12	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$701,972	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,342	\$2,082	\$714
Revenue Collected During FY 07:	\$82,079	\$192,670	\$73,226
Expenditures During FY 07:	\$118,579	\$188,012	\$78,194
Per Capita Revenue:	\$157	\$488	\$184
Per Capita Expenditures:	\$227	\$486	\$201
Operating Income (loss):	-\$36,500	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	555.32%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$658,490	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,259	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Naples Town**

Unit Code: **085/035/31**

County: **SCOTT**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$55,200

Equalized Assessed Valuation:

\$1,343,462

Population:

137

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$7,309

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$149,602	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,092	\$626	\$410
Revenue Collected During FY 07:	\$30,715	\$238,534	\$106,702
Expenditures During FY 07:	\$36,686	\$214,348	\$98,263
Per Capita Revenue:	\$224	\$560	\$265
Per Capita Expenditures:	\$268	\$503	\$242
Revenues over (under) Expenditures:	-\$5,971	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	391.51%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$143,631	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,048	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$149,602	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$25,660	\$367,655	\$31,000
Per Capita Debt:	\$187	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Nashville City**

Unit Code: **095/035/30** County: **WASHINGTON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,569,048**

Equalized Assessed Valuation: **\$43,964,105**

Population: **3,077**

Employees:

Full Time: **35**

Part Time: **23**

Salaries Paid: **\$1,421,769**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,069,303	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$997	\$504	\$352
Revenue Collected During FY 07:	\$2,063,093	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,718,563	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$670	\$705	\$543
Per Capita Expenditures:	\$559	\$667	\$526
Revenues over (under) Expenditures:	\$344,530	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	201.52%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,463,245	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,126	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$577,275	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,352,253	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$6,982,132	\$7,233,139	\$1,769,840
Per Capita Debt:	\$2,269	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,650,880	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$537	\$1,251	\$964
Revenue Collected During FY 07:	\$4,688,665	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$4,698,520	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,524	\$425	\$269
Per Capita Expenditures:	\$1,527	\$382	\$256
Operating Income (loss):	-\$9,855	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	34.93%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,641,025	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$533	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Nason City**

Unit Code: **041/040/30**

County: **JEFFERSON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$62,988

Equalized Assessed Valuation:

\$839,469

Population:

234

Employees:

Full Time:

1

Part Time:

1

Salaries Paid:

\$4,200

Blended Component Units

Number Submitted = 1

WATER SYSTEM

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$180,193	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$770	\$626	\$410
Revenue Collected During FY 07:	\$44,565	\$238,534	\$106,702
Expenditures During FY 07:	\$14,857	\$214,348	\$98,263
Per Capita Revenue:	\$190	\$560	\$265
Per Capita Expenditures:	\$63	\$503	\$242
Revenues over (under) Expenditures:	\$29,708	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	1412.81%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$209,901	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$897	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$190,920	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$81,858	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$350	\$2,082	\$714
Revenue Collected During FY 07:	\$40,315	\$192,670	\$73,226
Expenditures During FY 07:	\$36,802	\$188,012	\$78,194
Per Capita Revenue:	\$172	\$488	\$184
Per Capita Expenditures:	\$157	\$486	\$201
Operating Income (loss):	\$3,513	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	231.97%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$85,371	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$365	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Nauvoo City

Unit Code: 034/060/30

County: HANCOCK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,728,650

Equalized Assessed Valuation:

\$18,847,477

Population:

1,071

Employees:

Full Time:

8

Part Time:

8

Salaries Paid:

\$330,585

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$704,991	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$658	\$504	\$352
Revenue Collected During FY 07:	\$717,408	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$716,241	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$670	\$705	\$543
Per Capita Expenditures:	\$669	\$667	\$526
Revenues over (under) Expenditures:	\$1,167	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	98.59%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$706,158	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$659	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$22,284	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$706,119	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,227,066	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$3,013	\$1,251	\$964
Revenue Collected During FY 07:	\$397,098	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$419,231	\$2,265,573	\$984,738
Per Capita Revenue:	\$371	\$425	\$269
Per Capita Expenditures:	\$391	\$382	\$256
Operating Income (loss):	-\$22,133	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	764.48%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,204,933	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,992	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Nebo Village**

Unit Code: **075/055/32**

County: **PIKE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$95,800

Equalized Assessed Valuation:

\$710,580

Population:

386

Employees:

Full Time:

1

Part Time:

6

Salaries Paid:

\$39,112

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$63,225	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$164	\$626	\$410
Revenue Collected During FY 07:	\$77,376	\$238,534	\$106,702
Expenditures During FY 07:	\$63,010	\$214,348	\$98,263
Per Capita Revenue:	\$200	\$560	\$265
Per Capita Expenditures:	\$163	\$503	\$242
Revenues over (under) Expenditures:	\$14,366	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	105.93%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$66,748	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$173	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,124	\$34,107	\$
Total Unrestricted Net Assets:	\$39,099	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$195,827	\$367,655	\$31,000
Per Capita Debt:	\$507	\$785	\$104
General Obligation Debt over EAV:	24.63%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$164,074	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$425	\$2,082	\$714
Revenue Collected During FY 07:	\$97,600	\$192,670	\$73,226
Expenditures During FY 07:	\$89,933	\$188,012	\$78,194
Per Capita Revenue:	\$253	\$488	\$184
Per Capita Expenditures:	\$233	\$486	\$201
Operating Income (loss):	\$7,667	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	203.02%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$182,584	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$473	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Nelson Village

Unit Code: 052/045/32

County: LEE

Fiscal Year End:

4/22/2007

Accounting Method:

Cash

Appropriation or Budget:

\$28,150

Equalized Assessed Valuation:

\$1,184,703

Population:

163

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$109,751	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$673	\$626	\$410
Revenue Collected During FY 07:	\$34,319	\$238,534	\$106,702
Expenditures During FY 07:	\$37,225	\$214,348	\$98,263
Per Capita Revenue:	\$211	\$560	\$265
Per Capita Expenditures:	\$228	\$503	\$242
Revenues over (under) Expenditures:	-\$2,906	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	287.02%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$106,845	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$655	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$81,841	\$2,848	\$
Total Unreserved Funds:	\$25,004	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Neoga City**

Unit Code: **018/020/30**

County: **CUMBERLAN**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,749,199

Equalized Assessed Valuation:

\$12,132,345

Population:

1,854

Employees:

Full Time:

10

Part Time:

4

Salaries Paid:

\$395,112

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,977,737	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,067	\$504	\$352
Revenue Collected During FY 07:	\$867,123	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$879,189	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$468	\$705	\$543
Per Capita Expenditures:	\$474	\$667	\$526
Revenues over (under) Expenditures:	-\$12,066	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	223.63%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,966,122	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,060	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,534,827	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$455,690	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$562,189	\$7,233,139	\$1,769,840
Per Capita Debt:	\$303	\$1,147	\$512
General Obligation Debt over EAV:	4.63%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,916,242	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,573	\$1,251	\$964
Revenue Collected During FY 07:	\$456,547	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$530,811	\$2,265,573	\$984,738
Per Capita Revenue:	\$246	\$425	\$269
Per Capita Expenditures:	\$286	\$382	\$256
Operating Income (loss):	-\$74,264	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	535.40%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,841,978	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,533	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Neponset Village**

Unit Code: **006/075/32**

County: **BUREAU**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$887,000

Equalized Assessed Valuation:

\$4,713,934

Population:

500

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$77,696

Blended Component Units

Number Submitted = 2

Governmental Fund Type

Proprietary Fund Type

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$259,931	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$520	\$626	\$410
Revenue Collected During FY 07:	\$146,806	\$238,534	\$106,702
Expenditures During FY 07:	\$155,833	\$214,348	\$98,263
Per Capita Revenue:	\$294	\$560	\$265
Per Capita Expenditures:	\$312	\$503	\$242
Revenues over (under) Expenditures:	-\$9,027	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	182.20%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$283,933	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$568	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$194,489	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,180,588	\$367,655	\$31,000
Per Capita Debt:	\$2,361	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,612,518	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$7,225	\$2,082	\$714
Revenue Collected During FY 07:	\$316,816	\$192,670	\$73,226
Expenditures During FY 07:	\$325,608	\$188,012	\$78,194
Per Capita Revenue:	\$634	\$488	\$184
Per Capita Expenditures:	\$651	\$486	\$201
Operating Income (loss):	-\$8,792	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1096.62%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$3,570,697	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$7,141	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **New Athens Village**

Unit Code: **088/105/32**

County: **ST. CLAIR**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,022,525

Equalized Assessed Valuation:

\$22,845,563

Population:

1,981

Employees:

Full Time:

10

Part Time:

9

Salaries Paid:

\$498,801

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$363,715	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$184	\$504	\$352
Revenue Collected During FY 07:	\$1,113,716	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,165,277	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$562	\$705	\$543
Per Capita Expenditures:	\$588	\$667	\$526
Revenues over (under) Expenditures:	-\$51,561	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	32.80%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$382,154	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$193	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$382,154	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$149,388	\$7,233,139	\$1,769,840
Per Capita Debt:	\$75	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$827,368	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$418	\$1,251	\$964
Revenue Collected During FY 07:	\$690,227	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$480,977	\$2,265,573	\$984,738
Per Capita Revenue:	\$348	\$425	\$269
Per Capita Expenditures:	\$243	\$382	\$256
Operating Income (loss):	\$209,250	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	200.97%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$966,618	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$488	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **New Baden Village**

Unit Code: **014/060/32**

County: **CLINTON**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,106,320

Equalized Assessed Valuation:

\$31,471,240

Population:

3,001

Employees:

Full Time:

13

Part Time:

75

Salaries Paid:

\$762,567

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$872,695	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$291	\$504	\$352
Revenue Collected During FY 07:	\$1,590,130	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,309,620	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$530	\$705	\$543
Per Capita Expenditures:	\$436	\$667	\$526
Revenues over (under) Expenditures:	\$280,510	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	83.38%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,092,005	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$364	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$619	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,635,073	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$551,597	\$7,233,139	\$1,769,840
Per Capita Debt:	\$184	\$1,147	\$512
General Obligation Debt over EAV:	0.73%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,389,044	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$463	\$1,251	\$964
Revenue Collected During FY 07:	\$881,409	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$694,715	\$2,265,573	\$984,738
Per Capita Revenue:	\$294	\$425	\$269
Per Capita Expenditures:	\$231	\$382	\$256
Operating Income (loss):	\$186,694	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	254.86%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,770,563	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$590	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **New Bedford Village**

Unit Code: **006/080/32**

County: **BUREAU**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$15,950

Equalized Assessed Valuation:

\$541,228

Population:

94

Employees:

Full Time:

Part Time:

8

Salaries Paid:

\$2,900

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$55,683	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$592	\$626	\$410
Revenue Collected During FY 07:	\$15,672	\$238,534	\$106,702
Expenditures During FY 07:	\$13,070	\$214,348	\$98,263
Per Capita Revenue:	\$167	\$560	\$265
Per Capita Expenditures:	\$139	\$503	\$242
Revenues over (under) Expenditures:	\$2,602	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	445.94%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$58,285	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$620	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$58,285	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **New Berlin Village**

Unit Code: **083/080/32**

County: **SANGAMON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$680,648

Equalized Assessed Valuation:

\$13,553,974

Population:

1,030

Employees:

Full Time:

2

Part Time:

11

Salaries Paid:

\$164,614

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$278,469	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$270	\$504	\$352
Revenue Collected During FY 07:	\$494,327	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$277,970	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$480	\$705	\$543
Per Capita Expenditures:	\$270	\$667	\$526
Revenues over (under) Expenditures:	\$216,357	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	218.95%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$608,617	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$591	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$177,726	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$320,688	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$525,089	\$7,233,139	\$1,769,840
Per Capita Debt:	\$510	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,639,427	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,592	\$1,251	\$964
Revenue Collected During FY 07:	\$319,935	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$301,649	\$2,265,573	\$984,738
Per Capita Revenue:	\$311	\$425	\$269
Per Capita Expenditures:	\$293	\$382	\$256
Operating Income (loss):	\$18,286	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	549.55%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,657,713	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,609	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **New Boston City**

Unit Code: **066/030/30**

County: **MERCER**

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,359,500

Equalized Assessed Valuation:

\$3,354,632

Population:

750

Employees:

Full Time:

3

Part Time:

20

Salaries Paid:

\$195,949

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$146,927	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$196	\$626	\$410
Revenue Collected During FY 07:	\$168,522	\$238,534	\$106,702
Expenditures During FY 07:	\$182,287	\$214,348	\$98,263
Per Capita Revenue:	\$225	\$560	\$265
Per Capita Expenditures:	\$243	\$503	\$242
Revenues over (under) Expenditures:	-\$13,765	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	73.05%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$133,162	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$178	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$133,162	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$627,875	\$367,655	\$31,000
Per Capita Debt:	\$837	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,586,705	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,116	\$2,082	\$714
Revenue Collected During FY 07:	\$667,283	\$192,670	\$73,226
Expenditures During FY 07:	\$678,504	\$188,012	\$78,194
Per Capita Revenue:	\$890	\$488	\$184
Per Capita Expenditures:	\$905	\$486	\$201
Operating Income (loss):	-\$11,221	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	232.20%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,575,484	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,101	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **New Burnside Village**

Unit Code: **044/030/32**

County: **JOHNSON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$64,900

Equalized Assessed Valuation:

\$693,492

Population:

248

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$37,390	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$151	\$626	\$410
Revenue Collected During FY 07:	\$38,081	\$238,534	\$106,702
Expenditures During FY 07:	\$52,181	\$214,348	\$98,263
Per Capita Revenue:	\$154	\$560	\$265
Per Capita Expenditures:	\$210	\$503	\$242
Revenues over (under) Expenditures:	-\$14,100	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	44.63%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$23,290	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$94	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$23,290	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **New Canton Town**

Unit Code: **075/060/31**

County: **PIKE**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$109,625

Equalized Assessed Valuation:

\$981,977

Population:

417

Employees:

Full Time:

1

Part Time:

Salaries Paid:

\$31,102

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$146,558	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$351	\$626	\$410
Revenue Collected During FY 07:	\$76,816	\$238,534	\$106,702
Expenditures During FY 07:	\$188,355	\$214,348	\$98,263
Per Capita Revenue:	\$184	\$560	\$265
Per Capita Expenditures:	\$452	\$503	\$242
Revenues over (under) Expenditures:	-\$111,539	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	26.52%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$49,954	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$120	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$166,829	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$530,825	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,273	\$2,082	\$714
Revenue Collected During FY 07:	\$48,051	\$192,670	\$73,226
Expenditures During FY 07:	\$42,167	\$188,012	\$78,194
Per Capita Revenue:	\$115	\$488	\$184
Per Capita Expenditures:	\$101	\$486	\$201
Operating Income (loss):	\$5,884	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1237.40%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$521,774	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,251	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **New Grand Chain Village**

Unit Code: **077/025/32**

County: **PULASKI**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$61,000

Equalized Assessed Valuation:

\$523,477

Population:

216

Employees:

Full Time:

1

Part Time:

10

Salaries Paid:

\$15,390

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$61,014	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$282	\$626	\$410
Revenue Collected During FY 07:	\$47,162	\$238,534	\$106,702
Expenditures During FY 07:	\$56,108	\$214,348	\$98,263
Per Capita Revenue:	\$218	\$560	\$265
Per Capita Expenditures:	\$260	\$503	\$242
Revenues over (under) Expenditures:	-\$8,946	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	92.80%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$52,068	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$241	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,268	\$34,107	\$
Total Unrestricted Net Assets:	\$31,800	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$190,500	\$367,655	\$31,000
Per Capita Debt:	\$882	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$856,877	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$3,967	\$2,082	\$714
Revenue Collected During FY 07:	\$25,746	\$192,670	\$73,226
Expenditures During FY 07:	\$60,561	\$188,012	\$78,194
Per Capita Revenue:	\$119	\$488	\$184
Per Capita Expenditures:	\$280	\$486	\$201
Operating Income (loss):	-\$34,815	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1357.41%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$822,062	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$3,806	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **New Haven Village**

Unit Code: **030/020/32**

County: **GALLATIN**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$227,480

Equalized Assessed Valuation:

\$851,514

Population:

459

Employees:

Full Time:

3

Part Time:

12

Salaries Paid:

\$44,844

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$220,869	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$481	\$626	\$410
Revenue Collected During FY 07:	\$92,435	\$238,534	\$106,702
Expenditures During FY 07:	\$68,565	\$214,348	\$98,263
Per Capita Revenue:	\$201	\$560	\$265
Per Capita Expenditures:	\$149	\$503	\$242
Revenues over (under) Expenditures:	\$23,870	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	329.27%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$225,765	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$492	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$121,268	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$17,700	\$367,655	\$31,000
Per Capita Debt:	\$39	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$684,360	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,491	\$2,082	\$714
Revenue Collected During FY 07:	\$91,250	\$192,670	\$73,226
Expenditures During FY 07:	\$129,197	\$188,012	\$78,194
Per Capita Revenue:	\$199	\$488	\$184
Per Capita Expenditures:	\$281	\$486	\$201
Operating Income (loss):	-\$37,947	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	502.14%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$648,746	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,413	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **New Holland Village**

Unit Code: **054/055/32**

County: **LOGAN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$141,787

Equalized Assessed Valuation:

\$2,799,927

Population:

318

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$21,291

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$395,109	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,242	\$626	\$410
Revenue Collected During FY 07:	\$98,845	\$238,534	\$106,702
Expenditures During FY 07:	\$60,251	\$214,348	\$98,263
Per Capita Revenue:	\$311	\$560	\$265
Per Capita Expenditures:	\$189	\$503	\$242
Revenues over (under) Expenditures:	\$38,594	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	976.18%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$588,157	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,850	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$433,703	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$161,663	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$508	\$2,082	\$714
Revenue Collected During FY 07:	\$19,180	\$192,670	\$73,226
Expenditures During FY 07:	\$26,447	\$188,012	\$78,194
Per Capita Revenue:	\$60	\$488	\$184
Per Capita Expenditures:	\$83	\$486	\$201
Operating Income (loss):	-\$7,267	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	583.79%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$154,396	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$486	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **New Lenox Village**

Unit Code: **099/080/32**

County: **WILL**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$46,983,582

Equalized Assessed Valuation:

\$660,135,492

Population:

25,049

Employees:

Full Time:

112

Part Time:

8

Salaries Paid:

\$6,960,199

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,610,580	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$144	\$409	\$353
Revenue Collected During FY 07:	\$13,197,658	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$13,282,723	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$527	\$860	\$843
Per Capita Expenditures:	\$530	\$825	\$810
Revenues over (under) Expenditures:	-\$85,065	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	24.53%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$3,258,734	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$130	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$3,230,483	\$8,588,109	\$11,470,800

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$41,396,997	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,653	\$1,242	\$972
General Obligation Debt over EAV:	4.30%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$48,256,665	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$1,926	\$1,159	\$985
Revenue Collected During FY 07:	\$20,676,799	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$10,304,315	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$825	\$296	\$246
Per Capita Expenditures:	\$411	\$270	\$220
Operating Income (loss):	\$10,372,484	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	964.10%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$99,344,269	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$3,966	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **New Millford City**

Unit Code: **101/025/30**

County: **WINNEBAGO**

Fiscal Year End:

5/31/2007

Accounting Method:

Cash

Appropriation or Budget:

\$191,159

Equalized Assessed Valuation:

\$8,301,644

Population:

541

Employees:

Full Time:

8

Part Time:

Salaries Paid:

\$18,200

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$136,293	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$252	\$626	\$410
Revenue Collected During FY 07:	\$252,846	\$238,534	\$106,702
Expenditures During FY 07:	\$187,862	\$214,348	\$98,263
Per Capita Revenue:	\$467	\$560	\$265
Per Capita Expenditures:	\$347	\$503	\$242
Revenues over (under) Expenditures:	\$64,984	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	107.14%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$201,277	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$372	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$201,277	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$134,659	\$367,655	\$31,000
Per Capita Debt:	\$249	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **New Minden Village**

Unit Code: **095/040/32**

County: **WASHINGTON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$193,179

Equalized Assessed Valuation:

\$1,578,170

Population:

219

Employees:

Full Time:

Part Time:

13

Salaries Paid:

\$24,929

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$294,886	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,347	\$626	\$410
Revenue Collected During FY 07:	\$59,145	\$238,534	\$106,702
Expenditures During FY 07:	\$45,967	\$214,348	\$98,263
Per Capita Revenue:	\$270	\$560	\$265
Per Capita Expenditures:	\$210	\$503	\$242
Revenues over (under) Expenditures:	\$13,178	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	670.19%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$308,064	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,407	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$284,779	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$267,000	\$367,655	\$31,000
Per Capita Debt:	\$1,219	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,203,265	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$5,494	\$2,082	\$714
Revenue Collected During FY 07:	\$75,904	\$192,670	\$73,226
Expenditures During FY 07:	\$101,621	\$188,012	\$78,194
Per Capita Revenue:	\$347	\$488	\$184
Per Capita Expenditures:	\$464	\$486	\$201
Operating Income (loss):	-\$25,717	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1158.76%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,177,548	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$5,377	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: New Salem Village

Unit Code: 075/065/32

County: PIKE

Fiscal Year End:

3/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$17,463

Equalized Assessed Valuation:

\$483,261

Population:

140

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$970

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$67,334	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$481	\$626	\$410
Revenue Collected During FY 07:	\$19,167	\$238,534	\$106,702
Expenditures During FY 07:	\$17,669	\$214,348	\$98,263
Per Capita Revenue:	\$137	\$560	\$265
Per Capita Expenditures:	\$126	\$503	\$242
Revenues over (under) Expenditures:	\$1,498	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	389.56%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$68,832	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$492	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$69,235	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Newark Village**

Unit Code: **047/020/32**

County: **KENDALL**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,472,200

Equalized Assessed Valuation:

\$19,931,619

Population:

1,031

Employees:

Full Time:

2

Part Time:

2

Salaries Paid:

\$143,296

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$338,231	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$328	\$504	\$352
Revenue Collected During FY 07:	\$462,362	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$346,153	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$448	\$705	\$543
Per Capita Expenditures:	\$336	\$667	\$526
Revenues over (under) Expenditures:	\$116,209	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	129.78%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$449,240	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$436	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$48,840	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$400,400	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$705,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$684	\$1,147	\$512
General Obligation Debt over EAV:	3.54%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,410,514	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,368	\$1,251	\$964
Revenue Collected During FY 07:	\$421,674	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$955,456	\$2,265,573	\$984,738
Per Capita Revenue:	\$409	\$425	\$269
Per Capita Expenditures:	\$927	\$382	\$256
Operating Income (loss):	-\$533,782	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	83.19%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$794,886	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$771	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$97,365	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$102	\$626	\$410
Revenue Collected During FY 07:	\$272,391	\$238,534	\$106,702
Expenditures During FY 07:	\$266,778	\$214,348	\$98,263
Per Capita Revenue:	\$285	\$560	\$265
Per Capita Expenditures:	\$279	\$503	\$242
Revenues over (under) Expenditures:	\$5,613	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	38.60%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$102,978	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$108	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$41,556	\$2,848	\$
Total Unreserved Funds:	\$61,422	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$224,381	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$235	\$2,082	\$714
Revenue Collected During FY 07:	\$111,513	\$192,670	\$73,226
Expenditures During FY 07:	\$115,218	\$188,012	\$78,194
Per Capita Revenue:	\$117	\$488	\$184
Per Capita Expenditures:	\$121	\$486	\$201
Operating Income (loss):	-\$3,705	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	191.53%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$220,676	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$231	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Newton City**

Unit Code: **040/015/30**

County: **JASPER**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$17,795,100

Equalized Assessed Valuation:

\$23,570,304

Population:

3,100

Employees:

Full Time:

28

Part Time:

9

Salaries Paid:

\$1,103,271

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,754,346	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$888	\$504	\$352
Revenue Collected During FY 07:	\$1,760,893	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,693,095	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$568	\$705	\$543
Per Capita Expenditures:	\$546	\$667	\$526
Revenues over (under) Expenditures:	\$67,798	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	166.69%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,822,144	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$910	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$997,196	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,824,948	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,461,393	\$7,233,139	\$1,769,840
Per Capita Debt:	\$794	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$8,859,158	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,858	\$1,251	\$964
Revenue Collected During FY 07:	\$4,827,607	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$3,055,969	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,557	\$425	\$269
Per Capita Expenditures:	\$986	\$382	\$256
Operating Income (loss):	\$1,771,638	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	347.87%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$10,630,796	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$3,429	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Niantic Village**

Unit Code: **055/050/32** County: **MACON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$268,576**

Equalized Assessed Valuation: **\$5,457,093**

Population: **738**

Employees:

Full Time: **1**

Part Time: **19**

Salaries Paid: **\$80,699**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$157,108	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$213	\$626	\$410
Revenue Collected During FY 07:	\$175,392	\$238,534	\$106,702
Expenditures During FY 07:	\$147,529	\$214,348	\$98,263
Per Capita Revenue:	\$238	\$560	\$265
Per Capita Expenditures:	\$200	\$503	\$242
Revenues over (under) Expenditures:	\$27,863	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	125.38%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$184,971	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$251	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$40,768	\$34,107	\$
Total Unrestricted Net Assets:	\$144,203	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$351,939	\$367,655	\$31,000
Per Capita Debt:	\$477	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$611,699	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$829	\$2,082	\$714
Revenue Collected During FY 07:	\$154,229	\$192,670	\$73,226
Expenditures During FY 07:	\$201,423	\$188,012	\$78,194
Per Capita Revenue:	\$209	\$488	\$184
Per Capita Expenditures:	\$273	\$486	\$201
Operating Income (loss):	-\$47,194	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	280.26%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$564,505	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$765	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Niles Village

Unit Code: 016/375/32

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$65,974,670

Equalized Assessed Valuation:

\$1,334,958,266

Population:

30,063

Employees:

Full Time:

248

Part Time:

223

Salaries Paid:

\$20,855,816

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$30,670,188	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$1,020	\$409	\$353
Revenue Collected During FY 07:	\$44,567,243	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$41,500,699	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$1,482	\$860	\$843
Per Capita Expenditures:	\$1,380	\$825	\$810
Revenues over (under) Expenditures:	\$3,066,544	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	73.16%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$30,363,257	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$1,010	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$79,949	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$30,122,539	\$8,588,109	\$11,470,800

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$41,185,000	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,370	\$1,242	\$972
General Obligation Debt over EAV:	3.09%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$13,709,555	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$456	\$1,159	\$985
Revenue Collected During FY 07:	\$9,525,105	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$7,076,230	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$317	\$296	\$246
Per Capita Expenditures:	\$235	\$270	\$220
Operating Income (loss):	\$2,448,875	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	228.35%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$16,158,430	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$537	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Nilwood Village**

Unit Code: **056/085/32** County: **Macoupin**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$223,234**

Equalized Assessed Valuation: **\$850,587**

Population: **284**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$24,272**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$179,614	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$632	\$626	\$410
Revenue Collected During FY 07:	\$69,703	\$238,534	\$106,702
Expenditures During FY 07:	\$48,823	\$214,348	\$98,263
Per Capita Revenue:	\$245	\$560	\$265
Per Capita Expenditures:	\$172	\$503	\$242
Revenues over (under) Expenditures:	\$20,880	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	408.22%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$199,303	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$702	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$16,117	\$34,107	\$
Total Unrestricted Net Assets:	\$183,186	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$97,000	\$367,655	\$31,000
Per Capita Debt:	\$342	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$652,494	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,298	\$2,082	\$714
Revenue Collected During FY 07:	\$216,922	\$192,670	\$73,226
Expenditures During FY 07:	\$174,411	\$188,012	\$78,194
Per Capita Revenue:	\$764	\$488	\$184
Per Capita Expenditures:	\$614	\$486	\$201
Operating Income (loss):	\$42,511	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	393.37%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$686,072	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,416	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Noble City

Unit Code: 080/020/30

County: RICHLAND

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$406,313

Equalized Assessed Valuation:

\$2,296,953

Population:

746

Employees:

Full Time:

3

Part Time:

12

Salaries Paid:

\$88,032

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$247,354	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$332	\$626	\$410
Revenue Collected During FY 07:	\$205,980	\$238,534	\$106,702
Expenditures During FY 07:	\$164,060	\$214,348	\$98,263
Per Capita Revenue:	\$276	\$560	\$265
Per Capita Expenditures:	\$220	\$503	\$242
Revenues over (under) Expenditures:	\$41,920	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	176.32%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$289,274	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$388	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$289,274	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$175,000	\$367,655	\$31,000
Per Capita Debt:	\$235	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,118,510	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,840	\$2,082	\$714
Revenue Collected During FY 07:	\$218,863	\$192,670	\$73,226
Expenditures During FY 07:	\$225,571	\$188,012	\$78,194
Per Capita Revenue:	\$293	\$488	\$184
Per Capita Expenditures:	\$302	\$486	\$201
Operating Income (loss):	-\$6,708	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	936.20%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$2,111,802	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,831	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Nokomis City**

Unit Code: **068/060/30**

County: **MONTGOME**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,619,415

Equalized Assessed Valuation:

\$11,550,363

Population:

2,389

Employees:

Full Time:

14

Part Time:

6

Salaries Paid:

\$509,214

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$464,975	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$195	\$504	\$352
Revenue Collected During FY 07:	\$905,776	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$826,423	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$379	\$705	\$543
Per Capita Expenditures:	\$346	\$667	\$526
Revenues over (under) Expenditures:	\$79,353	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	65.87%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$544,328	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$228	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$515,328	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$774,189	\$7,233,139	\$1,769,840
Per Capita Debt:	\$324	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,947,031	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$815	\$1,251	\$964
Revenue Collected During FY 07:	\$572,475	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$667,917	\$2,265,573	\$984,738
Per Capita Revenue:	\$240	\$425	\$269
Per Capita Expenditures:	\$280	\$382	\$256
Operating Income (loss):	-\$95,442	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	277.22%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,851,589	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$775	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Nora Village**

Unit Code: **043/040/32**

County: **JO DAVIESS**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$44,300

Equalized Assessed Valuation:

\$1,151,860

Population:

118

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$72,530	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$615	\$626	\$410
Revenue Collected During FY 07:	\$25,006	\$238,534	\$106,702
Expenditures During FY 07:	\$11,039	\$214,348	\$98,263
Per Capita Revenue:	\$212	\$560	\$265
Per Capita Expenditures:	\$94	\$503	\$242
Revenues over (under) Expenditures:	\$13,967	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	783.56%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$86,497	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$733	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Normal Town

Unit Code: 064/095/31

County: MCLEAN

Fiscal Year End:

3/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$70,581,827

Equalized Assessed Valuation:

\$717,236,194

Population:

51,466

Employees:

Full Time:

368

Part Time:

738

Salaries Paid:

\$21,890,823

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$17,532,591	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$341	\$409	\$353
Revenue Collected During FY 07:	\$45,349,457	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$38,752,973	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$881	\$860	\$843
Per Capita Expenditures:	\$753	\$825	\$810
Revenues over (under) Expenditures:	\$6,596,484	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	53.49%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$20,729,144	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$403	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$39,871,220	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$16,570,530	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$73,997,784	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,438	\$1,242	\$972
General Obligation Debt over EAV:	9.01%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$22,553,763	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$438	\$1,159	\$985
Revenue Collected During FY 07:	\$9,681,891	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$7,810,399	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$188	\$296	\$246
Per Capita Expenditures:	\$152	\$270	\$220
Operating Income (loss):	\$1,871,492	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	312.76%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$24,427,679	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$475	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Norridge Village**

Unit Code: **016/380/32**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$17,470,442

Equalized Assessed Valuation:

\$477,250,106

Population:

14,459

Employees:

Full Time:

79

Part Time:

66

Salaries Paid:

\$5,901,331

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$6,384,740	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$442	\$504	\$352
Revenue Collected During FY 07:	\$12,910,952	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$12,871,701	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$893	\$705	\$543
Per Capita Expenditures:	\$890	\$667	\$526
Revenues over (under) Expenditures:	\$39,251	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	49.91%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$6,423,991	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$444	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$6,423,991	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,377,401	\$7,233,139	\$1,769,840
Per Capita Debt:	\$95	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,300,219	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$90	\$1,251	\$964
Revenue Collected During FY 07:	\$1,834,541	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,482,478	\$2,265,573	\$984,738
Per Capita Revenue:	\$127	\$425	\$269
Per Capita Expenditures:	\$103	\$382	\$256
Operating Income (loss):	\$352,063	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	69.87%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,035,830	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$72	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Norris Village**

Unit Code: **029/085/32**

County: **FULTON**

Fiscal Year End:

3/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$187,270

Equalized Assessed Valuation:

\$1,068,053

Population:

194

Employees:

Full Time:

Part Time:

14

Salaries Paid:

\$27,491

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$62,191	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$321	\$626	\$410
Revenue Collected During FY 07:	\$83,669	\$238,534	\$106,702
Expenditures During FY 07:	\$64,607	\$214,348	\$98,263
Per Capita Revenue:	\$431	\$560	\$265
Per Capita Expenditures:	\$333	\$503	\$242
Revenues over (under) Expenditures:	\$19,062	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	125.61%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$81,153	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$418	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,542	\$34,107	\$
Total Unrestricted Net Assets:	\$78,611	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$214,878	\$367,655	\$31,000
Per Capita Debt:	\$1,108	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$284,309	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,466	\$2,082	\$714
Revenue Collected During FY 07:	\$1,576,057	\$192,670	\$73,226
Expenditures During FY 07:	\$60,566	\$188,012	\$78,194
Per Capita Revenue:	\$8,124	\$488	\$184
Per Capita Expenditures:	\$312	\$486	\$201
Operating Income (loss):	\$1,515,491	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	2971.80%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,799,900	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$9,278	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Norris City Village

Unit Code: 097/040/32

County: WHITE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,102,200

Equalized Assessed Valuation:

\$4,514,410

Population:

1,341

Employees:

Full Time:

11

Part Time:

5

Salaries Paid:

\$293,802

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$782,386	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$583	\$504	\$352
Revenue Collected During FY 07:	\$439,211	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$397,135	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$328	\$705	\$543
Per Capita Expenditures:	\$296	\$667	\$526
Revenues over (under) Expenditures:	\$42,076	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	212.31%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$843,157	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$629	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$494,903	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$645,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$481	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,594,261	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,935	\$1,251	\$964
Revenue Collected During FY 07:	\$1,139,675	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,006,164	\$2,265,573	\$984,738
Per Capita Revenue:	\$850	\$425	\$269
Per Capita Expenditures:	\$750	\$382	\$256
Operating Income (loss):	\$133,511	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	307.81%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,097,050	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,310	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: North Aurora Village

Unit Code: 045/070/32

County: KANE

Fiscal Year End:

5/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$26,733,658

Equalized Assessed Valuation:

\$463,876,756

Population:

13,764

Employees:

Full Time:

50

Part Time:

17

Salaries Paid:

\$3,386,147

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$6,678,821	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$485	\$504	\$352
Revenue Collected During FY 07:	\$10,018,397	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$7,823,812	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$728	\$705	\$543
Per Capita Expenditures:	\$568	\$667	\$526
Revenues over (under) Expenditures:	\$2,194,585	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	100.31%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$7,848,406	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$570	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,954,373	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$6,242,053	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$11,990,850	\$7,233,139	\$1,769,840
Per Capita Debt:	\$871	\$1,147	\$512
General Obligation Debt over EAV:	1.14%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$15,043,566	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,093	\$1,251	\$964
Revenue Collected During FY 07:	\$3,293,012	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,815,852	\$2,265,573	\$984,738
Per Capita Revenue:	\$239	\$425	\$269
Per Capita Expenditures:	\$132	\$382	\$256
Operating Income (loss):	\$1,477,160	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	908.92%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$16,504,673	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,199	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: North Barrington Village

Unit Code: 049/135/32

County: LAKE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,929,000

Equalized Assessed Valuation:

\$316,584,671

Population:

3,200

Employees:

Full Time:

3

Part Time:

Salaries Paid:

\$113,942

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,664,626	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,145	\$504	\$352
Revenue Collected During FY 07:	\$1,533,860	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$960,430	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$479	\$705	\$543
Per Capita Expenditures:	\$300	\$667	\$526
Revenues over (under) Expenditures:	\$573,430	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	441.27%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$4,238,056	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,324	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$435,515	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$3,878,687	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,251	\$964
Revenue Collected During FY 07:	\$	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$	\$2,265,573	\$984,738
Per Capita Revenue:	\$	\$425	\$269
Per Capita Expenditures:	\$	\$382	\$256
Operating Income (loss):	\$	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: North Chicago City

Unit Code: 049/140/30

County: LAKE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$55,177,502

Equalized Assessed Valuation:

\$252,257,095

Population:

35,918

Employees:

Full Time:

182

Part Time:

45

Salaries Paid:

\$10,843,572

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,984,367	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$111	\$409	\$353
Revenue Collected During FY 07:	\$17,402,267	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$18,625,863	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$484	\$860	\$843
Per Capita Expenditures:	\$519	\$825	\$810
Revenues over (under) Expenditures:	-\$1,223,596	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	25.56%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$4,761,461	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$133	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,716,445	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	-\$3,663,098	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$20,637,415	\$65,742,574	\$41,290,999
Per Capita Debt:	\$575	\$1,242	\$972
General Obligation Debt over EAV:	6.41%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$16,984,200	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$473	\$1,159	\$985
Revenue Collected During FY 07:	\$6,209,072	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$4,090,806	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$173	\$296	\$246
Per Capita Expenditures:	\$114	\$270	\$220
Operating Income (loss):	\$2,118,266	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	418.07%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$17,102,466	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$476	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: North City Village

Unit Code: 028/035/32

County: FRANKLIN

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$352,062

Equalized Assessed Valuation:

\$1,135,150

Population:

630

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$21,335

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$64,955	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$103	\$626	\$410
Revenue Collected During FY 07:	\$220,203	\$238,534	\$106,702
Expenditures During FY 07:	\$196,216	\$214,348	\$98,263
Per Capita Revenue:	\$350	\$560	\$265
Per Capita Expenditures:	\$311	\$503	\$242
Revenues over (under) Expenditures:	\$23,987	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	45.33%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$88,942	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$141	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$23,043	\$34,107	\$
Total Unrestricted Net Assets:	\$65,899	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$390,000	\$367,655	\$31,000
Per Capita Debt:	\$619	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,056,692	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$3,265	\$2,082	\$714
Revenue Collected During FY 07:	\$184,501	\$192,670	\$73,226
Expenditures During FY 07:	\$164,414	\$188,012	\$78,194
Per Capita Revenue:	\$293	\$488	\$184
Per Capita Expenditures:	\$261	\$486	\$201
Operating Income (loss):	\$20,087	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1263.14%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$2,076,779	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$3,296	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: North Henderson Village

Unit Code: 066/035/32

County: MERCER

Fiscal Year End:

5/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$231,610

Equalized Assessed Valuation:

\$778,445

Population:

186

Employees:

Full Time:

Part Time:

11

Salaries Paid:

\$6,565

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$137,177	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$738	\$626	\$410
Revenue Collected During FY 07:	\$41,201	\$238,534	\$106,702
Expenditures During FY 07:	\$23,842	\$214,348	\$98,263
Per Capita Revenue:	\$222	\$560	\$265
Per Capita Expenditures:	\$128	\$503	\$242
Revenues over (under) Expenditures:	\$17,359	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	648.17%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$154,536	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$831	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$154,536	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$75,543	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$406	\$2,082	\$714
Revenue Collected During FY 07:	\$15,481	\$192,670	\$73,226
Expenditures During FY 07:	\$12,269	\$188,012	\$78,194
Per Capita Revenue:	\$83	\$488	\$184
Per Capita Expenditures:	\$66	\$486	\$201
Operating Income (loss):	\$3,212	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	641.90%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$78,755	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$423	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: North Pekin Village

Unit Code: 090/065/32

County: TAZEWELL

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,990,591

Equalized Assessed Valuation:

\$18,541,674

Population:

1,574

Employees:

Full Time:

7

Part Time:

9

Salaries Paid:

\$303,873

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$810,695	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$515	\$504	\$352
Revenue Collected During FY 07:	\$1,395,303	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$849,583	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$886	\$705	\$543
Per Capita Expenditures:	\$540	\$667	\$526
Revenues over (under) Expenditures:	\$545,720	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	159.66%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,356,415	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$862	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$51,186	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,418,751	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$997,995	\$7,233,139	\$1,769,840
Per Capita Debt:	\$634	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,223,595	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,413	\$1,251	\$964
Revenue Collected During FY 07:	\$279,717	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$300,181	\$2,265,573	\$984,738
Per Capita Revenue:	\$178	\$425	\$269
Per Capita Expenditures:	\$191	\$382	\$256
Operating Income (loss):	-\$20,464	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	733.93%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,203,131	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,400	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: North Riverside Village

Unit Code: 016/400/32

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$20,382,445

Equalized Assessed Valuation:

\$321,967,944

Population:

6,688

Employees:

Full Time:

74

Part Time:

76

Salaries Paid:

\$6,270,853

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,408,618	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$211	\$504	\$352
Revenue Collected During FY 07:	\$12,747,906	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$12,581,909	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,906	\$705	\$543
Per Capita Expenditures:	\$1,881	\$667	\$526
Revenues over (under) Expenditures:	\$165,997	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	12.60%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,584,827	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$237	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$7,091	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$1,821,956	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$7,190,909	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,075	\$1,147	\$512
General Obligation Debt over EAV:	0.48%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,801,545	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$419	\$1,251	\$964
Revenue Collected During FY 07:	\$1,284,313	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,480,059	\$2,265,573	\$984,738
Per Capita Revenue:	\$192	\$425	\$269
Per Capita Expenditures:	\$221	\$382	\$256
Operating Income (loss):	-\$195,746	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	179.30%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,653,799	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$397	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: North Utica Village

Unit Code: 050/070/32

County: LASALLE

Fiscal Year End:

3/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$13,084,965

Equalized Assessed Valuation:

\$42,200,476

Population:

800

Employees:

Full Time:

2

Part Time:

22

Salaries Paid:

\$231,240

Blended Component Units

Number Submitted = 1

UTICA SPECIAL EVENTS COMMITTEE

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$436,092	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$545	\$626	\$410
Revenue Collected During FY 07:	\$1,752,346	\$238,534	\$106,702
Expenditures During FY 07:	\$1,784,881	\$214,348	\$98,263
Per Capita Revenue:	\$2,190	\$560	\$265
Per Capita Expenditures:	\$2,231	\$503	\$242
Revenues over (under) Expenditures:	-\$32,535	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	17.95%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$320,418	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$401	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$97,568	\$2,848	\$
Total Unreserved Funds:	\$222,850	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,058,736	\$367,655	\$31,000
Per Capita Debt:	\$1,323	\$785	\$104
General Obligation Debt over EAV:	0.28%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$74,785	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$93	\$2,082	\$714
Revenue Collected During FY 07:	\$502,395	\$192,670	\$73,226
Expenditures During FY 07:	\$927,073	\$188,012	\$78,194
Per Capita Revenue:	\$628	\$488	\$184
Per Capita Expenditures:	\$1,159	\$486	\$201
Operating Income (loss):	-\$424,678	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	-42.87%	453.77%	320.39%
Ending Retained Earnings for FY 07:	-\$397,461	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	-\$497	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Northbrook Village

Unit Code: 016/385/32

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$72,703,979

Equalized Assessed Valuation:

\$2,407,850,884

Population:

34,419

Employees:

Full Time:

259

Part Time:

80

Salaries Paid:

\$22,049,428

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$16,247,720	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$472	\$409	\$353
Revenue Collected During FY 07:	\$38,074,676	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$35,486,198	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$1,106	\$860	\$843
Per Capita Expenditures:	\$1,031	\$825	\$810
Revenues over (under) Expenditures:	\$2,588,478	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	54.49%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$19,336,198	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$562	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$7,329,039	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$19,443,111	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$55,787,235	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,621	\$1,242	\$972
General Obligation Debt over EAV:	2.32%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$38,223,375	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$1,111	\$1,159	\$985
Revenue Collected During FY 07:	\$8,862,546	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$9,094,196	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$257	\$296	\$246
Per Capita Expenditures:	\$264	\$270	\$220
Operating Income (loss):	-\$231,650	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	417.76%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$37,991,725	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$1,104	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Northfield Village

Unit Code: 016/390/32

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,943,660

Equalized Assessed Valuation:

\$536,589,859

Population:

5,726

Employees:

Full Time:

55

Part Time:

65

Salaries Paid:

\$5,724,233

Blended Component Units

Number Submitted = 1

Foreign Fire

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$5,576,631	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$974	\$504	\$352
Revenue Collected During FY 07:	\$8,862,294	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$8,286,959	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,548	\$705	\$543
Per Capita Expenditures:	\$1,447	\$667	\$526
Revenues over (under) Expenditures:	\$575,335	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	70.68%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$5,857,266	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,023	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$883,307	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$9,447,178	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,810,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$316	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$12,564,112	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,194	\$1,251	\$964
Revenue Collected During FY 07:	\$2,593,559	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,793,409	\$2,265,573	\$984,738
Per Capita Revenue:	\$453	\$425	\$269
Per Capita Expenditures:	\$313	\$382	\$256
Operating Income (loss):	\$800,150	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	742.80%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$13,321,462	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,326	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	-\$1,413,124	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	-\$119	\$504	\$352
Revenue Collected During FY 07:	\$11,413,936	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$18,279,451	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$961	\$705	\$543
Per Capita Expenditures:	\$1,539	\$667	\$526
Revenues over (under) Expenditures:	-\$6,865,515	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	-1.75%	92.67%	70.72%
Ending Fund Balance for FY 07:	-\$319,445	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	-\$27	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$10,062,417	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$4,079,338	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$58,842,722	\$7,233,139	\$1,769,840
Per Capita Debt:	\$4,954	\$1,147	\$512
General Obligation Debt over EAV:	14.21%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,388,906	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$454	\$1,251	\$964
Revenue Collected During FY 07:	\$4,107,324	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$4,239,470	\$2,265,573	\$984,738
Per Capita Revenue:	\$346	\$425	\$269
Per Capita Expenditures:	\$357	\$382	\$256
Operating Income (loss):	-\$132,146	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	124.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$5,256,760	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$443	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Norwood Village**

Unit Code: **072/060/32**

County: **PEORIA**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$158,000

Equalized Assessed Valuation:

\$3,590,678

Population:

473

Employees:

Full Time:

Part Time:

13

Salaries Paid:

\$18,579

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$165,972	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$351	\$626	\$410
Revenue Collected During FY 07:	\$98,743	\$238,534	\$106,702
Expenditures During FY 07:	\$76,677	\$214,348	\$98,263
Per Capita Revenue:	\$209	\$560	\$265
Per Capita Expenditures:	\$162	\$503	\$242
Revenues over (under) Expenditures:	\$22,066	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	245.23%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$188,038	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$398	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,790	\$34,107	\$
Total Unrestricted Net Assets:	\$149,248	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Oak Brook Village**

Unit Code: **022/085/32**

County: **DUPAGE**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$44,916,780

Equalized Assessed Valuation:

\$1,578,273

Population:

8,702

Employees:

Full Time:

164

Part Time:

246

Salaries Paid:

\$13,720,493

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$13,804,851	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,586	\$504	\$352
Revenue Collected During FY 07:	\$21,591,596	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$20,587,782	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$2,481	\$705	\$543
Per Capita Expenditures:	\$2,366	\$667	\$526
Revenues over (under) Expenditures:	\$1,003,814	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	71.93%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$14,808,665	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,702	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$19,682,028	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,252,335	\$7,233,139	\$1,769,840
Per Capita Debt:	\$374	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$27,869,198	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$3,203	\$1,251	\$964
Revenue Collected During FY 07:	\$9,479,961	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$8,161,777	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,089	\$425	\$269
Per Capita Expenditures:	\$938	\$382	\$256
Operating Income (loss):	\$1,318,184	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	357.61%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$29,187,382	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$3,354	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Oak Forest City**

Unit Code: **016/405/30**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$41,356,656

Equalized Assessed Valuation:

\$490,681,169

Population:

27,970

Employees:

Full Time:

120

Part Time:

88

Salaries Paid:

\$9,137,456

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,522,268	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$162	\$409	\$353
Revenue Collected During FY 07:	\$16,617,633	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$17,046,049	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$594	\$860	\$843
Per Capita Expenditures:	\$609	\$825	\$810
Revenues over (under) Expenditures:	-\$428,416	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	28.02%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$4,775,631	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$171	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$9,426,240	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$1,172,705	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$18,978,027	\$65,742,574	\$41,290,999
Per Capita Debt:	\$679	\$1,242	\$972
General Obligation Debt over EAV:	3.39%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$17,169,840	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$614	\$1,159	\$985
Revenue Collected During FY 07:	\$4,288,695	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$4,623,797	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$153	\$296	\$246
Per Capita Expenditures:	\$165	\$270	\$220
Operating Income (loss):	-\$335,102	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	376.33%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$17,400,845	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$622	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Oak Grove Village**

Unit Code: **081/055/32**

County: **ROCK ISLAN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$90,000

Equalized Assessed Valuation:

\$2,276,057

Population:

715

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$17,743

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$920,774	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,288	\$626	\$410
Revenue Collected During FY 07:	\$124,764	\$238,534	\$106,702
Expenditures During FY 07:	\$89,741	\$214,348	\$98,263
Per Capita Revenue:	\$174	\$560	\$265
Per Capita Expenditures:	\$126	\$503	\$242
Revenues over (under) Expenditures:	\$35,023	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	1065.06%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$955,797	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,337	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$955,797	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Oak Lawn Village**

Unit Code: **016/410/32**

County: **COOK**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$100,232,010

Equalized Assessed Valuation:

\$1,197,916,839

Population:

55,245

Employees:

Full Time:

358

Part Time:

77

Salaries Paid:

\$26,691,404

Blended Component Units

Number Submitted = 1

Social Service Corp.

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$14,676,793	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$266	\$409	\$353
Revenue Collected During FY 07:	\$45,408,714	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$45,298,539	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$822	\$860	\$843
Per Capita Expenditures:	\$820	\$825	\$810
Revenues over (under) Expenditures:	\$110,175	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	30.21%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$13,685,277	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$248	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,967,034	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$19,051,557	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$62,344,677	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,129	\$1,242	\$972
General Obligation Debt over EAV:	4.15%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$28,813,344	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$522	\$1,159	\$985
Revenue Collected During FY 07:	\$31,186,223	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$29,948,859	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$565	\$296	\$246
Per Capita Expenditures:	\$542	\$270	\$220
Operating Income (loss):	\$1,237,364	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	149.68%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$44,826,810	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$811	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Oakbrook Terrace City**

Unit Code: **022/090/30**

County: **DUPAGE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,257,101

Equalized Assessed Valuation:

\$315,278,646

Population:

2,300

Employees:

Full Time:

41

Part Time:

19

Salaries Paid:

\$2,844,117

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,191,650	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,388	\$504	\$352
Revenue Collected During FY 07:	\$6,547,857	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$6,004,689	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$2,847	\$705	\$543
Per Capita Expenditures:	\$2,611	\$667	\$526
Revenues over (under) Expenditures:	\$543,168	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	62.20%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,734,818	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,624	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$6,847,119	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,339,048	\$7,233,139	\$1,769,840
Per Capita Debt:	\$2,321	\$1,147	\$512
General Obligation Debt over EAV:	1.65%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,985,318	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,168	\$1,251	\$964
Revenue Collected During FY 07:	\$921,775	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$974,095	\$2,265,573	\$984,738
Per Capita Revenue:	\$401	\$425	\$269
Per Capita Expenditures:	\$424	\$382	\$256
Operating Income (loss):	-\$52,320	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	506.42%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$4,932,998	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,145	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Oakdale Village**

Unit Code: **095/043/32**

County: **WASHINGTON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$105,200

Equalized Assessed Valuation:

\$1,735,013

Population:

213

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$73,726	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$346	\$626	\$410
Revenue Collected During FY 07:	\$51,103	\$238,534	\$106,702
Expenditures During FY 07:	\$48,356	\$214,348	\$98,263
Per Capita Revenue:	\$240	\$560	\$265
Per Capita Expenditures:	\$227	\$503	\$242
Revenues over (under) Expenditures:	\$2,747	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	158.15%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$76,473	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$359	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$76,473	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Oakford Village**

Unit Code: **065/020/32**

County: **MENARD**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$191,555

Equalized Assessed Valuation:

\$1,716,972

Population:

309

Employees:

Full Time:

Part Time:

11

Salaries Paid:

\$16,103

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$158,421	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$513	\$626	\$410
Revenue Collected During FY 07:	\$64,738	\$238,534	\$106,702
Expenditures During FY 07:	\$56,269	\$214,348	\$98,263
Per Capita Revenue:	\$210	\$560	\$265
Per Capita Expenditures:	\$182	\$503	\$242
Revenues over (under) Expenditures:	\$8,469	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	296.59%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$166,890	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$540	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$166,890	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$342,000	\$367,655	\$31,000
Per Capita Debt:	\$1,107	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$570,985	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,848	\$2,082	\$714
Revenue Collected During FY 07:	\$78,125	\$192,670	\$73,226
Expenditures During FY 07:	\$94,687	\$188,012	\$78,194
Per Capita Revenue:	\$253	\$488	\$184
Per Capita Expenditures:	\$306	\$486	\$201
Operating Income (loss):	-\$16,562	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	585.53%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$554,423	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,794	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Oakland City**

Unit Code: **015/035/30**

County: **COLES**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$910,895

Equalized Assessed Valuation:

\$6,384,723

Population:

996

Employees:

Full Time:

4

Part Time:

5

Salaries Paid:

\$184,739

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$482,404	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$484	\$626	\$410
Revenue Collected During FY 07:	\$341,954	\$238,534	\$106,702
Expenditures During FY 07:	\$306,173	\$214,348	\$98,263
Per Capita Revenue:	\$343	\$560	\$265
Per Capita Expenditures:	\$307	\$503	\$242
Revenues over (under) Expenditures:	\$35,781	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	169.25%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$518,185	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$520	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$147,267	\$34,107	\$
Total Unrestricted Net Assets:	\$357,302	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$430,000	\$367,655	\$31,000
Per Capita Debt:	\$432	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,175,989	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,181	\$2,082	\$714
Revenue Collected During FY 07:	\$378,956	\$192,670	\$73,226
Expenditures During FY 07:	\$434,781	\$188,012	\$78,194
Per Capita Revenue:	\$380	\$488	\$184
Per Capita Expenditures:	\$437	\$486	\$201
Operating Income (loss):	-\$55,825	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	257.64%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,120,164	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,125	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Oakwood Village**

Unit Code: **092/070/32**

County: **VERMILION**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,040,400

Equalized Assessed Valuation:

\$12,634,677

Population:

1,533

Employees:

Full Time:

6

Part Time:

29

Salaries Paid:

\$320,724

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$951,662	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$621	\$504	\$352
Revenue Collected During FY 07:	\$1,003,135	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,120,979	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$654	\$705	\$543
Per Capita Expenditures:	\$731	\$667	\$526
Revenues over (under) Expenditures:	-\$117,844	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	76.52%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$857,806	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$560	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$212,762	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$645,044	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$525,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$342	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$977,760	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$638	\$1,251	\$964
Revenue Collected During FY 07:	\$346,163	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$303,973	\$2,265,573	\$984,738
Per Capita Revenue:	\$226	\$425	\$269
Per Capita Expenditures:	\$198	\$382	\$256
Operating Income (loss):	\$42,190	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	361.47%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,098,776	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$717	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Oakwood Hills Village**

Unit Code: **063/090/32**

County: **MCHENRY**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,476,926

Equalized Assessed Valuation:

\$67,042,836

Population:

2,375

Employees:

Full Time:

Part Time:

14

Salaries Paid:

\$289,701

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$505,839	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$213	\$504	\$352
Revenue Collected During FY 07:	\$1,160,714	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,314,077	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$489	\$705	\$543
Per Capita Expenditures:	\$553	\$667	\$526
Revenues over (under) Expenditures:	-\$153,363	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	26.82%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$352,476	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$148	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$352,476	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$444,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$187	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,251	\$964
Revenue Collected During FY 07:	\$	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$	\$2,265,573	\$984,738
Per Capita Revenue:	\$	\$425	\$269
Per Capita Expenditures:	\$	\$382	\$256
Operating Income (loss):	\$	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Oblong Village**

Unit Code: **017/020/32**

County: **CRAWFORD**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,157,433

Equalized Assessed Valuation:

\$8,455,460

Population:

1,580

Employees:

Full Time:

6

Part Time:

10

Salaries Paid:

\$315,472

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$540,061	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$342	\$504	\$352
Revenue Collected During FY 07:	\$509,644	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$386,768	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$323	\$705	\$543
Per Capita Expenditures:	\$245	\$667	\$526
Revenues over (under) Expenditures:	\$122,876	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	173.21%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$669,937	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$424	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$179,911	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$490,026	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$742,551	\$7,233,139	\$1,769,840
Per Capita Debt:	\$470	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,016,942	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,277	\$1,251	\$964
Revenue Collected During FY 07:	\$536,698	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$526,511	\$2,265,573	\$984,738
Per Capita Revenue:	\$340	\$425	\$269
Per Capita Expenditures:	\$333	\$382	\$256
Operating Income (loss):	\$10,187	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	385.01%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,027,129	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,283	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Oconee Village**

Unit Code: **086/030/32** County: **SHELBY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$50,600**

Equalized Assessed Valuation: **\$999,704**

Population: **204**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$94,337	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$462	\$626	\$410
Revenue Collected During FY 07:	\$42,561	\$238,534	\$106,702
Expenditures During FY 07:	\$34,148	\$214,348	\$98,263
Per Capita Revenue:	\$209	\$560	\$265
Per Capita Expenditures:	\$167	\$503	\$242
Revenues over (under) Expenditures:	\$8,413	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	300.90%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$102,750	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$504	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$10,285	\$34,107	\$
Total Unrestricted Net Assets:	\$95,984	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$47,878	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$235	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$47,878	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$235	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Odell Village**

Unit Code: **053/060/32**

County: **LIVINGSTON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$651,000

Equalized Assessed Valuation:

\$11,861,429

Population:

1,014

Employees:

Full Time:

2

Part Time:

9

Salaries Paid:

\$125,041

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$409,409	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$404	\$504	\$352
Revenue Collected During FY 07:	\$409,115	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$418,589	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$403	\$705	\$543
Per Capita Expenditures:	\$413	\$667	\$526
Revenues over (under) Expenditures:	-\$9,474	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	95.54%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$399,935	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$394	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$399,935	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$39,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$38	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,311,680	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,280	\$1,251	\$964
Revenue Collected During FY 07:	\$169,425	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$247,958	\$2,265,573	\$984,738
Per Capita Revenue:	\$167	\$425	\$269
Per Capita Expenditures:	\$245	\$382	\$256
Operating Income (loss):	-\$78,533	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	900.62%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,233,147	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,202	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Odin Village**

Unit Code: **058/045/32**

County: **MARION**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,120,500

Equalized Assessed Valuation:

\$6,306,442

Population:

1,200

Employees:

Full Time:

4

Part Time:

5

Salaries Paid:

\$189,443

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$18,511	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$15	\$504	\$352
Revenue Collected During FY 07:	\$257,037	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$268,044	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$214	\$705	\$543
Per Capita Expenditures:	\$223	\$667	\$526
Revenues over (under) Expenditures:	-\$11,007	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	2.80%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$7,504	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$6	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,342	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$53,838	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$804,218	\$7,233,139	\$1,769,840
Per Capita Debt:	\$670	\$1,147	\$512
General Obligation Debt over EAV:	12.45%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$367,269	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$306	\$1,251	\$964
Revenue Collected During FY 07:	\$592,259	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$717,822	\$2,265,573	\$984,738
Per Capita Revenue:	\$494	\$425	\$269
Per Capita Expenditures:	\$598	\$382	\$256
Operating Income (loss):	-\$125,563	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	33.67%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$241,706	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$201	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: O'Fallon City

Unit Code: 088/110/30

County: ST. CLAIR

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$55,103,565

Equalized Assessed Valuation:

\$537,911,627

Population:

25,791

Employees:

Full Time:

141

Part Time:

139

Salaries Paid:

\$8,748,514

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$10,152,708	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$394	\$409	\$353
Revenue Collected During FY 07:	\$19,344,409	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$15,462,243	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$750	\$860	\$843
Per Capita Expenditures:	\$600	\$825	\$810
Revenues over (under) Expenditures:	\$3,882,166	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	92.12%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$14,243,902	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$552	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$27,931,941	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$49,505,276	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,919	\$1,242	\$972
General Obligation Debt over EAV:	7.49%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$25,977,250	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$1,007	\$1,159	\$985
Revenue Collected During FY 07:	\$11,927,571	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$10,901,475	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$462	\$296	\$246
Per Capita Expenditures:	\$423	\$270	\$220
Operating Income (loss):	\$1,026,096	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	262.91%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$28,661,442	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$1,111	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ogden Village**

Unit Code: 010/065/32

County: CHAMPAIGN

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$594,556

Equalized Assessed Valuation:

\$9,682,190

Population:

743

Employees:

Full Time:

2

Part Time:

23

Salaries Paid:

\$112,560

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$208,234	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$280	\$626	\$410
Revenue Collected During FY 07:	\$238,857	\$238,534	\$106,702
Expenditures During FY 07:	\$230,519	\$214,348	\$98,263
Per Capita Revenue:	\$321	\$560	\$265
Per Capita Expenditures:	\$310	\$503	\$242
Revenues over (under) Expenditures:	\$8,338	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	89.05%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$205,279	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$276	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$221,449	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$20,044	\$367,655	\$31,000
Per Capita Debt:	\$27	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$529,754	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$713	\$2,082	\$714
Revenue Collected During FY 07:	\$77,112	\$192,670	\$73,226
Expenditures During FY 07:	\$159,337	\$188,012	\$78,194
Per Capita Revenue:	\$104	\$488	\$184
Per Capita Expenditures:	\$214	\$486	\$201
Operating Income (loss):	-\$82,225	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	287.96%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$458,822	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$618	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Oglesby City**

Unit Code: **050/075/30**

County: **LASALLE**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$14,576,300

Equalized Assessed Valuation:

\$51,128,834

Population:

3,619

Employees:

Full Time:

31

Part Time:

75

Salaries Paid:

\$1,590,383

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$290,902	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$80	\$504	\$352
Revenue Collected During FY 07:	\$4,317,992	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$4,346,849	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,193	\$705	\$543
Per Capita Expenditures:	\$1,201	\$667	\$526
Revenues over (under) Expenditures:	-\$28,857	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	5.00%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$217,289	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$60	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$240,386	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,249,791	\$7,233,139	\$1,769,840
Per Capita Debt:	\$345	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$30,566	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$8	\$1,251	\$964
Revenue Collected During FY 07:	\$6,919,256	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$6,521,868	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,912	\$425	\$269
Per Capita Expenditures:	\$1,802	\$382	\$256
Operating Income (loss):	\$397,388	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.65%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$42,364	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$12	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ohio Village**

Unit Code: **006/085/32**

County: **BUREAU**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,627,167

Equalized Assessed Valuation:

\$2,521,689

Population:

540

Employees:

Full Time:

1

Part Time:

3

Salaries Paid:

\$53,269

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$170,580	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$316	\$626	\$410
Revenue Collected During FY 07:	\$331,311	\$238,534	\$106,702
Expenditures During FY 07:	\$319,116	\$214,348	\$98,263
Per Capita Revenue:	\$614	\$560	\$265
Per Capita Expenditures:	\$591	\$503	\$242
Revenues over (under) Expenditures:	\$12,195	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	57.28%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$182,775	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$338	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,337	\$34,107	\$
Total Unrestricted Net Assets:	\$105,438	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$263,500	\$367,655	\$31,000
Per Capita Debt:	\$488	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$557,485	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,032	\$2,082	\$714
Revenue Collected During FY 07:	\$82,737	\$192,670	\$73,226
Expenditures During FY 07:	\$86,019	\$188,012	\$78,194
Per Capita Revenue:	\$153	\$488	\$184
Per Capita Expenditures:	\$159	\$486	\$201
Operating Income (loss):	-\$3,282	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	644.28%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$554,203	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,026	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ohlman Village**

Unit Code: **068/065/32**

County: **MONTGOME**

Fiscal Year End:

5/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$65,765

Equalized Assessed Valuation:

\$660,709

Population:

177

Employees:

Full Time:

Part Time:

8

Salaries Paid:

\$5,085

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$89,483	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$506	\$626	\$410
Revenue Collected During FY 07:	\$29,196	\$238,534	\$106,702
Expenditures During FY 07:	\$28,006	\$214,348	\$98,263
Per Capita Revenue:	\$165	\$560	\$265
Per Capita Expenditures:	\$158	\$503	\$242
Revenues over (under) Expenditures:	\$1,190	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	323.76%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$90,673	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$512	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$90,673	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$240,000	\$367,655	\$31,000
Per Capita Debt:	\$1,356	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$692,895	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$3,915	\$2,082	\$714
Revenue Collected During FY 07:	\$19,364	\$192,670	\$73,226
Expenditures During FY 07:	\$45,290	\$188,012	\$78,194
Per Capita Revenue:	\$109	\$488	\$184
Per Capita Expenditures:	\$256	\$486	\$201
Operating Income (loss):	-\$25,926	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1472.66%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$666,969	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$3,768	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Okawville Village

Unit Code: 095/045/32

County: WASHINGTO

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,181,700

Equalized Assessed Valuation:

\$18,131,480

Population:

1,372

Employees:

Full Time:

11

Part Time:

42

Salaries Paid:

\$450,186

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$338,479	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$247	\$504	\$352
Revenue Collected During FY 07:	\$680,387	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$683,582	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$496	\$705	\$543
Per Capita Expenditures:	\$498	\$667	\$526
Revenues over (under) Expenditures:	-\$3,195	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	49.05%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$335,284	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$244	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$335,284	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$841,226	\$7,233,139	\$1,769,840
Per Capita Debt:	\$613	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,113,450	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$812	\$1,251	\$964
Revenue Collected During FY 07:	\$874,643	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,074,012	\$2,265,573	\$984,738
Per Capita Revenue:	\$637	\$425	\$269
Per Capita Expenditures:	\$783	\$382	\$256
Operating Income (loss):	-\$199,369	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	85.11%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$914,081	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$666	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Old Mill Creek Village

Unit Code: 049/145/32

County: LAKE

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$90,963

Equalized Assessed Valuation:

\$9,077,897

Population:

253

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$11,960

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$272,422	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,077	\$626	\$410
Revenue Collected During FY 07:	\$122,151	\$238,534	\$106,702
Expenditures During FY 07:	\$86,899	\$214,348	\$98,263
Per Capita Revenue:	\$483	\$560	\$265
Per Capita Expenditures:	\$343	\$503	\$242
Revenues over (under) Expenditures:	\$35,252	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	354.06%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$307,674	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,216	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$55,786	\$2,848	\$
Total Unreserved Funds:	\$251,888	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Old Ripley Village

Unit Code: 003/020/32

County: BOND

Fiscal Year End:

6/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$16,800

Equalized Assessed Valuation:

\$431,206

Population:

125

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

Beginning Fund Balance for FY 07:

\$78,814

\$247,273

\$149,602

Per Capita Beginning Fund Balance:

\$631

\$626

\$410

Revenue Collected During FY 07:

\$25,900

\$238,534

\$106,702

Expenditures During FY 07:

\$18,773

\$214,348

\$98,263

Per Capita Revenue:

\$207

\$560

\$265

Per Capita Expenditures:

\$150

\$503

\$242

Revenues over (under) Expenditures:

\$7,127

\$24,185

\$8,756

Ratio of Fund Balance to Expenditures:

457.79%

297.45%

169.25%

Ending Fund Balance for FY 07:

\$85,941

\$266,465

\$167,358

Per Capita Ending Fund Balance:

\$688

\$673

\$447

Equity

Total Reserved Funds:

\$

\$2,848

\$

Total Unreserved Funds:

\$147,071

\$30,438

\$

Net Assets

Total Restricted Net Assets:

\$

\$34,107

\$

Total Unrestricted Net Assets:

\$

\$108,947

\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Old Shawneetown Village

Unit Code: 030/025/32

County: GALLATIN

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$205,000

Equalized Assessed Valuation:

\$1,716,250

Population:

268

Employees:

Full Time:

4

Part Time:

4

Salaries Paid:

\$64,335

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$85,577	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$319	\$626	\$410
Revenue Collected During FY 07:	\$174,542	\$238,534	\$106,702
Expenditures During FY 07:	\$179,321	\$214,348	\$98,263
Per Capita Revenue:	\$651	\$560	\$265
Per Capita Expenditures:	\$669	\$503	\$242
Revenues over (under) Expenditures:	-\$4,779	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	44.30%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$79,447	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$296	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$14,673	\$34,107	\$
Total Unrestricted Net Assets:	\$64,774	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$10,057	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$38	\$2,082	\$714
Revenue Collected During FY 07:	\$23,645	\$192,670	\$73,226
Expenditures During FY 07:	\$21,170	\$188,012	\$78,194
Per Capita Revenue:	\$88	\$488	\$184
Per Capita Expenditures:	\$79	\$486	\$201
Operating Income (loss):	\$2,475	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	65.58%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$13,883	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$52	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Olmsted Village**

Unit Code: **077/035/32**

County: **PULASKI**

Fiscal Year End:

6/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$820,500

Equalized Assessed Valuation:

\$979,688

Population:

299

Employees:

Full Time:

2

Part Time:

2

Salaries Paid:

\$69,834

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$70,969	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$237	\$626	\$410
Revenue Collected During FY 07:	\$304,182	\$238,534	\$106,702
Expenditures During FY 07:	\$301,242	\$214,348	\$98,263
Per Capita Revenue:	\$1,017	\$560	\$265
Per Capita Expenditures:	\$1,007	\$503	\$242
Revenues over (under) Expenditures:	\$2,940	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	24.53%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$73,909	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$247	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$73,910	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$301,294	\$367,655	\$31,000
Per Capita Debt:	\$1,008	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,332,839	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$4,458	\$2,082	\$714
Revenue Collected During FY 07:	\$160,633	\$192,670	\$73,226
Expenditures During FY 07:	\$154,420	\$188,012	\$78,194
Per Capita Revenue:	\$537	\$488	\$184
Per Capita Expenditures:	\$516	\$486	\$201
Operating Income (loss):	\$6,213	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	867.15%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,339,052	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$4,478	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Olney City**

Unit Code: **080/025/30**

County: **RICHLAND**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,449,914

Equalized Assessed Valuation:

\$78,282,421

Population:

8,470

Employees:

Full Time:

66

Part Time:

84

Salaries Paid:

\$2,925,067

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,921,982	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$581	\$504	\$352
Revenue Collected During FY 07:	\$5,025,211	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$4,399,373	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$593	\$705	\$543
Per Capita Expenditures:	\$519	\$667	\$526
Revenues over (under) Expenditures:	\$625,838	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	127.01%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$5,587,713	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$660	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,194,800	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$2,377,746	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,094,687	\$7,233,139	\$1,769,840
Per Capita Debt:	\$247	\$1,147	\$512
General Obligation Debt over EAV:	0.70%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$10,101,925	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,193	\$1,251	\$964
Revenue Collected During FY 07:	\$2,384,098	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,389,719	\$2,265,573	\$984,738
Per Capita Revenue:	\$281	\$425	\$269
Per Capita Expenditures:	\$282	\$382	\$256
Operating Income (loss):	-\$5,621	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	430.11%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$10,278,454	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,214	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Olympia Fields Village

Unit Code: 016/420/32

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,910,156

Equalized Assessed Valuation:

\$177,614,201

Population:

46,730

Employees:

Full Time:

45

Part Time:

Salaries Paid:

\$1,749,291

Blended Component Units

Number Submitted = 1

Police Pension Board

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,202,290	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$69	\$409	\$353
Revenue Collected During FY 07:	\$4,209,918	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$4,106,514	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$90	\$860	\$843
Per Capita Expenditures:	\$88	\$825	\$810
Revenues over (under) Expenditures:	\$103,404	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	53.64%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$2,202,603	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$47	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$828,160	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$902,524	\$8,588,109	\$11,470,800

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,379,306	\$65,742,574	\$41,290,999
Per Capita Debt:	\$94	\$1,242	\$972
General Obligation Debt over EAV:	0.97%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,658,108	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$121	\$1,159	\$985
Revenue Collected During FY 07:	\$2,131,683	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$1,661,394	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$46	\$296	\$246
Per Capita Expenditures:	\$36	\$270	\$220
Operating Income (loss):	\$470,289	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	368.87%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$6,128,397	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$131	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Omaha Village**

Unit Code: **030/030/32** County: **GALLATIN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$227,950**

Equalized Assessed Valuation: **\$841,046**

Population: **275**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$42,088**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$435,422	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,583	\$626	\$410
Revenue Collected During FY 07:	\$96,835	\$238,534	\$106,702
Expenditures During FY 07:	\$124,665	\$214,348	\$98,263
Per Capita Revenue:	\$352	\$560	\$265
Per Capita Expenditures:	\$453	\$503	\$242
Revenues over (under) Expenditures:	-\$27,830	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	332.25%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$414,205	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,506	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$301,395	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$528,114	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,920	\$2,082	\$714
Revenue Collected During FY 07:	\$45,418	\$192,670	\$73,226
Expenditures During FY 07:	\$49,125	\$188,012	\$78,194
Per Capita Revenue:	\$165	\$488	\$184
Per Capita Expenditures:	\$179	\$486	\$201
Operating Income (loss):	-\$3,707	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1067.38%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$524,352	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,907	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Onarga Village**

Unit Code: **038/085/32** County: **IROQUOIS**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,736,347**

Equalized Assessed Valuation: **\$9,673,075**

Population: **1,438**

Employees:

Full Time: **4**

Part Time: **14**

Salaries Paid: **\$218,467**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$455,702	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$317	\$504	\$352
Revenue Collected During FY 07:	\$596,923	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$482,162	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$415	\$705	\$543
Per Capita Expenditures:	\$335	\$667	\$526
Revenues over (under) Expenditures:	\$114,761	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	121.55%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$586,053	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$408	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$402	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$607,429	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$108,229	\$7,233,139	\$1,769,840
Per Capita Debt:	\$75	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$969,826	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$674	\$1,251	\$964
Revenue Collected During FY 07:	\$185,767	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$92,587	\$2,265,573	\$984,738
Per Capita Revenue:	\$129	\$425	\$269
Per Capita Expenditures:	\$64	\$382	\$256
Operating Income (loss):	\$93,180	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	1148.12%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,063,006	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$739	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Oneida City**

Unit Code: **048/045/30**

County: **KNOX**

Fiscal Year End:

3/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$637,500

Equalized Assessed Valuation:

\$5,526,297

Population:

752

Employees:

Full Time:

Part Time:

17

Salaries Paid:

\$26,520

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$310,490	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$413	\$626	\$410
Revenue Collected During FY 07:	\$230,490	\$238,534	\$106,702
Expenditures During FY 07:	\$236,716	\$214,348	\$98,263
Per Capita Revenue:	\$307	\$560	\$265
Per Capita Expenditures:	\$315	\$503	\$242
Revenues over (under) Expenditures:	-\$6,226	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	141.79%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$335,630	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$446	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$67,830	\$34,107	\$
Total Unrestricted Net Assets:	\$229,848	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$916,643	\$367,655	\$31,000
Per Capita Debt:	\$1,219	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$457,109	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$608	\$2,082	\$714
Revenue Collected During FY 07:	\$125,490	\$192,670	\$73,226
Expenditures During FY 07:	\$201,860	\$188,012	\$78,194
Per Capita Revenue:	\$167	\$488	\$184
Per Capita Expenditures:	\$268	\$486	\$201
Operating Income (loss):	-\$76,370	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	188.62%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$380,739	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$506	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Oquawka Village**

Unit Code: **036/035/32**

County: **HENDERSON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,149,160

Equalized Assessed Valuation:

\$8,914,026

Population:

1,539

Employees:

Full Time:

2

Part Time:

24

Salaries Paid:

\$106,328

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$564,083	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$367	\$504	\$352
Revenue Collected During FY 07:	\$528,457	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$537,374	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$343	\$705	\$543
Per Capita Expenditures:	\$349	\$667	\$526
Revenues over (under) Expenditures:	-\$8,917	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	103.31%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$555,166	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$361	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,209	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$540,957	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$95,448	\$7,233,139	\$1,769,840
Per Capita Debt:	\$62	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$529,709	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$344	\$1,251	\$964
Revenue Collected During FY 07:	\$128,861	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$93,865	\$2,265,573	\$984,738
Per Capita Revenue:	\$84	\$425	\$269
Per Capita Expenditures:	\$61	\$382	\$256
Operating Income (loss):	\$34,996	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	601.61%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$564,705	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$367	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Orangeville Village**

Unit Code: **089/040/32**

County: **STEPHENSON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,422,778

Equalized Assessed Valuation:

\$3,237,317

Population:

769

Employees:

Full Time:

1

Part Time:

21

Salaries Paid:

\$87,481

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$426,271	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$554	\$626	\$410
Revenue Collected During FY 07:	\$203,328	\$238,534	\$106,702
Expenditures During FY 07:	\$140,736	\$214,348	\$98,263
Per Capita Revenue:	\$264	\$560	\$265
Per Capita Expenditures:	\$183	\$503	\$242
Revenues over (under) Expenditures:	\$62,592	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	327.73%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$461,229	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$600	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$193,266	\$34,107	\$
Total Unrestricted Net Assets:	\$397,989	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,709,523	\$367,655	\$31,000
Per Capita Debt:	\$2,223	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,233,866	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,605	\$2,082	\$714
Revenue Collected During FY 07:	\$164,439	\$192,670	\$73,226
Expenditures During FY 07:	\$263,975	\$188,012	\$78,194
Per Capita Revenue:	\$214	\$488	\$184
Per Capita Expenditures:	\$343	\$486	\$201
Operating Income (loss):	-\$99,536	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	476.67%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,258,282	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,636	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Oregon City

Unit Code: 071/045/30

County: OGLE

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,745,597

Equalized Assessed Valuation:

\$51,474,416

Population:

3,891

Employees:

Full Time:

28

Part Time:

18

Salaries Paid:

\$826,751

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,229,648	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$573	\$504	\$352
Revenue Collected During FY 07:	\$2,295,357	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,495,937	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$590	\$705	\$543
Per Capita Expenditures:	\$641	\$667	\$526
Revenues over (under) Expenditures:	-\$200,580	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	80.90%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,019,256	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$519	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,525,780	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$640,967	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,930,386	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,010	\$1,147	\$512
General Obligation Debt over EAV:	7.37%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$3,367,601	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	-\$865	\$1,251	\$964
Revenue Collected During FY 07:	\$884,462	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$713,551	\$2,265,573	\$984,738
Per Capita Revenue:	\$227	\$425	\$269
Per Capita Expenditures:	\$183	\$382	\$256
Operating Income (loss):	\$170,911	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	-448.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	-\$3,196,690	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	-\$822	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Orient City**

Unit Code: **028/040/30**

County: **FRANKLIN**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$301,261

Equalized Assessed Valuation:

\$566,910

Population:

307

Employees:

Full Time:

Part Time:

8

Salaries Paid:

\$33,917

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$55,461	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$181	\$626	\$410
Revenue Collected During FY 07:	\$96,256	\$238,534	\$106,702
Expenditures During FY 07:	\$96,700	\$214,348	\$98,263
Per Capita Revenue:	\$314	\$560	\$265
Per Capita Expenditures:	\$315	\$503	\$242
Revenues over (under) Expenditures:	-\$444	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	56.87%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$54,993	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$179	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$29,010	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$256,882	\$367,655	\$31,000
Per Capita Debt:	\$837	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$79,466	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	-\$259	\$2,082	\$714
Revenue Collected During FY 07:	\$98,095	\$192,670	\$73,226
Expenditures During FY 07:	\$167,218	\$188,012	\$78,194
Per Capita Revenue:	\$320	\$488	\$184
Per Capita Expenditures:	\$545	\$486	\$201
Operating Income (loss):	-\$69,123	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	-88.86%	453.77%	320.39%
Ending Retained Earnings for FY 07:	-\$148,589	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	-\$484	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Orion Village**

Unit Code: **037/075/32**

County: **HENRY**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,037,900

Equalized Assessed Valuation:

\$26,045,755

Population:

1,711

Employees:

Full Time:

4

Part Time:

5

Salaries Paid:

\$238,219

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$414,174	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$242	\$504	\$352
Revenue Collected During FY 07:	\$714,888	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$573,655	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$418	\$705	\$543
Per Capita Expenditures:	\$335	\$667	\$526
Revenues over (under) Expenditures:	\$141,233	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	91.27%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$523,576	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$306	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$340,280	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$383,845	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,169,371	\$7,233,139	\$1,769,840
Per Capita Debt:	\$2,437	\$1,147	\$512
General Obligation Debt over EAV:	3.07%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,391,488	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,398	\$1,251	\$964
Revenue Collected During FY 07:	\$805,914	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$544,163	\$2,265,573	\$984,738
Per Capita Revenue:	\$471	\$425	\$269
Per Capita Expenditures:	\$318	\$382	\$256
Operating Income (loss):	\$261,751	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	490.17%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,667,339	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,559	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Orland Hills Village**

Unit Code: **016/590/32**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$22,241,000

Equalized Assessed Valuation:

\$118,061,057

Population:

7,303

Employees:

Full Time:

27

Part Time:

35

Salaries Paid:

\$1,961,750

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$485,447	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$66	\$504	\$352
Revenue Collected During FY 07:	\$4,595,503	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$5,032,886	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$629	\$705	\$543
Per Capita Expenditures:	\$689	\$667	\$526
Revenues over (under) Expenditures:	-\$437,383	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	5.55%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$279,532	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$38	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,349,995	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$326,677	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,165,219	\$7,233,139	\$1,769,840
Per Capita Debt:	\$433	\$1,147	\$512
General Obligation Debt over EAV:	0.38%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,251	\$964
Revenue Collected During FY 07:	\$	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$	\$2,265,573	\$984,738
Per Capita Revenue:	\$	\$425	\$269
Per Capita Expenditures:	\$	\$382	\$256
Operating Income (loss):	\$	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Orland Park Village**

Unit Code: **016/425/32**

County: **COOK**

Fiscal Year End:

9/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$149,912,792

Equalized Assessed Valuation:

\$2,187,174,553

Population:

56,876

Employees:

Full Time:

289

Part Time:

729

Salaries Paid:

\$23,232,501

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$15,689,314	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$276	\$409	\$353
Revenue Collected During FY 07:	\$65,420,091	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$65,449,794	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$1,150	\$860	\$843
Per Capita Expenditures:	\$1,151	\$825	\$810
Revenues over (under) Expenditures:	-\$29,703	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	32.36%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$21,178,404	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$372	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$22,585,031	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$1,272,478	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$91,373,564	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,607	\$1,242	\$972
General Obligation Debt over EAV:	4.08%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$146,584,662	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$2,577	\$1,159	\$985
Revenue Collected During FY 07:	\$16,547,564	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$18,215,021	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$291	\$296	\$246
Per Capita Expenditures:	\$320	\$270	\$220
Operating Income (loss):	-\$1,667,457	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	780.78%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$142,219,967	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$2,501	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Oswego Village**

Unit Code: **047/025/32** County: **KENDALL**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,216,282**

Equalized Assessed Valuation: **\$715,294,792**

Population: **19,956**

Employees:

Full Time: **103**

Part Time: **23**

Salaries Paid: **\$12,749,044**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$6,069,147	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$304	\$504	\$352
Revenue Collected During FY 07:	\$12,412,739	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$11,267,763	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$622	\$705	\$543
Per Capita Expenditures:	\$565	\$667	\$526
Revenues over (under) Expenditures:	\$1,144,976	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	60.17%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$6,780,077	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$340	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,833,472	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$4,676,344	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$26,107,128	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,308	\$1,147	\$512
General Obligation Debt over EAV:	1.82%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$39,815,316	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,995	\$1,251	\$964
Revenue Collected During FY 07:	\$8,793,907	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$7,061,596	\$2,265,573	\$984,738
Per Capita Revenue:	\$441	\$425	\$269
Per Capita Expenditures:	\$354	\$382	\$256
Operating Income (loss):	\$1,732,311	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	615.81%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$43,485,989	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,179	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Ottawa City**

Unit Code: **050/080/30**

County: **LASALLE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$40,746,107

Equalized Assessed Valuation:

\$351,665,855

Population:

18,406

Employees:

Full Time:

123

Part Time:

32

Salaries Paid:

\$6,779,916

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$7,867,796	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$427	\$504	\$352
Revenue Collected During FY 07:	\$15,590,943	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$14,920,187	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$847	\$705	\$543
Per Capita Expenditures:	\$811	\$667	\$526
Revenues over (under) Expenditures:	\$670,756	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	59.08%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$8,814,104	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$479	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,829,482	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$14,934,069	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$10,602,194	\$7,233,139	\$1,769,840
Per Capita Debt:	\$576	\$1,147	\$512
General Obligation Debt over EAV:	0.59%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$17,649,220	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$959	\$1,251	\$964
Revenue Collected During FY 07:	\$4,256,692	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$4,264,498	\$2,265,573	\$984,738
Per Capita Revenue:	\$231	\$425	\$269
Per Capita Expenditures:	\$232	\$382	\$256
Operating Income (loss):	-\$7,806	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	413.68%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$17,641,414	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$958	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Otterville Town**

Unit Code: **042/035/31**

County: **JERSEY**

Fiscal Year End:

12/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$14,558

Equalized Assessed Valuation:

\$378,300

Population:

122

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$18,682	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$153	\$626	\$410
Revenue Collected During FY 07:	\$22,691	\$238,534	\$106,702
Expenditures During FY 07:	\$12,974	\$214,348	\$98,263
Per Capita Revenue:	\$186	\$560	\$265
Per Capita Expenditures:	\$106	\$503	\$242
Revenues over (under) Expenditures:	\$9,717	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	218.89%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$28,399	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$233	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9,578	\$2,848	\$
Total Unreserved Funds:	\$18,827	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Owaneco Village**

Unit Code: **011/045/32**

County: **CHRISTIAN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$84,340

Equalized Assessed Valuation:

\$1,372,259

Population:

260

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$19,167

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$79,711	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$307	\$626	\$410
Revenue Collected During FY 07:	\$58,324	\$238,534	\$106,702
Expenditures During FY 07:	\$50,030	\$214,348	\$98,263
Per Capita Revenue:	\$224	\$560	\$265
Per Capita Expenditures:	\$192	\$503	\$242
Revenues over (under) Expenditures:	\$8,294	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	175.90%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$88,005	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$338	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$88,005	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$20,000	\$367,655	\$31,000
Per Capita Debt:	\$77	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$21,298	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$82	\$2,082	\$714
Revenue Collected During FY 07:	\$32,296	\$192,670	\$73,226
Expenditures During FY 07:	\$28,719	\$188,012	\$78,194
Per Capita Revenue:	\$124	\$488	\$184
Per Capita Expenditures:	\$110	\$486	\$201
Operating Income (loss):	\$3,577	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	86.62%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$24,875	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$96	\$2,098	\$743